

EXTRACT

PRINTED FOR THE

SEA CUSTOMS MANUAL

PRESCRIBED AS A TEXT-BOOK FOR REVENUE
HIGHER EXAMINATION.



MADRAS:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1902.

TABLE OF CONTENTS.

	PAGE	PARA.
Business and extra hours	1	1
Custom officers under Act VIII of 1878 and their powers	3	2
Deposits	5	3
Collection of duty	5	4
Duty on dutiable articles arriving by post	6	5
Ports for shipment and landing of goods	6	6
Special customs ports	6	7
Warehousing ports	7	8
Rules for landing goods	7	9
Miscellaneous Import Rules	8	10
Copyright works	9	11
Importation by Government	11	12
Do. of spirits	11	13
Import of wines	12	14
Importation of methylated spirits	12	15
Obscuration tests	13	16
Gauging casks	14	17
Passengers' baggage	14	18
Clearance of goods	16	19
Value of goods	17	20
Re-valuation, refunds, &c.	18	21
Exemption from duty of re-imported goods	18	22
Do. on lost goods	19	23
Re-landed goods	19	24
Flotsam and jetsam	19	25
Confiscations	19	26
Rewards	20	27
Rules to be observed in shipping and landing Government stores and treasure at Madras and in paying freight for the same	21	28
Shipping and landing of Government stores at coast ports	26	29
Rules regarding charges for shipping, landing and forwarding Government stores	28	30
Transhipment of goods	29	31
Miscellaneous orders under the Tariff Act	30	32
Warehouse-rent	31	33
Exports	32	34
Exportation of special articles	33	35
Rules regulating the grant of drawback	33	36
Payment of drawback prohibited	34	37
Port clearance	34	38
Rules for coasting steamers	35	39
Port dues	42	40
Boat rules	42	41
Rules under the Petroleum Act	47	42
Rules under the Indian Arms Act XI of 1878	56	43
Rules under the Indian Explosives Act	83	44
Miscellaneous orders	105	45

APPENDICES.

	PAGE
Appendix A.—List of ports appointed for the shipment and landing of goods under section 11 of the Sea Customs Act	107
“ B.—List of ports for the carrying on of coasting trade with customs ports	108
“ C.—List of notifications under section 19 of the Sea Customs Act ...	110
“ D.—Rules for the import of methylated spirits	111
“ E.—Tables for gauging spirits	112
“ F.—Baggage declaration form	120
“ G.—Shipping bill for Government stores at Madras	123
“ H.—Bill-of-entry for Government stores at Madras	124
“ I.—Particulars of arms, &c., exempt from duty	125
“ J.—Rates of wharfage or godown rent	126
“ K.—List of foreign ports referred to in S.O. No. 37	128
“ L.—Form for General Pass	129
“ M.—Form of Cargo Book	130
“ N.—Form of Shipping bill prescribed by the General Pass Rules ...	131
“ O.—Statement of Port dues to be levied on vessels in the Madras Presidency.	132
“ P.—Forms (I to VB) of licenses under the Indian Arms Act ...	137

STANDING ORDERS UNDER CUSTOMS.

Business and Extra Hours.

1. *Business and extra hours—Overtime.*—Except on Sundays and holidays, Custom-houses throughout the Presidency are open for the transaction of business from 10 a.m. to 6 p.m. daily, and work done before 10 a.m. or after 6 p.m. is regarded as overtime work.

2. *Holidays.*—(a) The holidays to be allowed besides Sundays are those notified under the Negotiable Instruments Act.

(b) Of these, Sundays, New Year's day, Good Friday, the King's Birthday and Christmas day are alone regarded as *close holidays*.

(c) On other holidays provision is made for the conduct of *emergent* business by keeping the Customs office open from 10 a.m. to 12 noon, and arranging to meet any demands for the services of the establishment which may be made up to 12 o'clock. No fees are charged for work done during these hours.

3. *Overtime-fees.*—(a) Fees for the services of Customs officials who may be required to transact business out of office hours as above specified, or on *close holidays*, for the convenience of ship-owners, merchants and others are charged at the rate of one-fourth of a day's pay of the persons actually employed for every hour of overtime or holiday work.

(b) When more than one vessel applies for work, or when several merchants transact business at the same time, the fees prescribed above are distributed equally among them. Provided that water and ballast may be taken in at any hour without extra charge.

Note.—The fees levied under this rule are credited to Government which makes its own arrangements for the remuneration of the officers by whom overtime work is done.

4. Subject to the provisions of Rule 5 below and to the payment of the prescribed fees, the services of any officer of the Customs Department may be requisitioned by a ship agent, the master or owner of a vessel, or a merchant, for overtime work under Rule 3. Provided that the Customs-collector at any port may, for reasons to be recorded in writing, refuse the services of any such official.

5. No vessel is allowed to enter or clear, nor is any merchant allowed to transact business relating to the discharge or shipping of cargo, out of office hours, or on Sundays and *close holidays*, unless a written requisition to that effect is first submitted to the Customs-collector by the owner, agent or master of such vessel, or by the merchant concerned. Such requisition must specify the dates on which the services of the Customs establishment will be required; otherwise it will not be attended to. The Customs-collector may, at his discretion, accept a guarantee for the fees, or require the deposit of the maximum fees leviable in each instance, pending subsequent adjustment, or permit the merchant to deposit Government promissory notes endorsed in the name of the Customs-collector as standing security or deposit for the payment of the fees to be recouped from time to time as necessary.

6. The above rules are applicable to all Custom-houses throughout the Presidency and in the case of Custom-house officials of all grades.

7. The following rules regulate the hours of traffic at the port of Madras :—

(a) Subject to the right of the Deputy Conservator of the Port to regulate the boat traffic on considerations of weather, goods arriving by any vessel may be landed on the beach or at the pier at any hour between 6 A.M. and 6 P.M., or between sunrise and sunset, but not afterwards, unless the cargo boats have left the ship's side by 6 o'clock P.M., in which case they are entitled to discharge at the pier the same evening. Goods imported by contract mail vessels may, however, be discharged at the pier up to 9 P.M. on Sundays and holidays as well as on ordinary week days.

(b) Passengers may land at any hour, provided that no passenger shall be compelled to land after 6 P.M.

(c) Passengers' baggage may be landed on the beach or at the pier, only between the hours of 6 A.M. and 6 P.M., provided that passengers are allowed to land at the pier up to 9 P.M. with a portmanteau and hand-bag, a Custom-house officer being appointed to pass such baggage between the hours of 6 P.M. and 9 P.M.

(d) Subject to the right of the Deputy Conservator of the Port to regulate the boat traffic on considerations of weather, goods may be shipped from the beach or the pier from 6 A.M. to 6 P.M., or from sunrise to sunset, but not afterwards, unless the cargo boats have left the pier by 6 P.M., in which case all cargo may be shipped on board the same evening. But goods to be exported on contract mail vessels may be shipped at the pier up to 9 P.M. on Sundays and holidays as well as on ordinary week days.

(e) The Collector of Sea Customs may, at his discretion, extend the time for the landing of goods and passengers' baggage and for the shipping of goods on good cause for granting the extension being shown.

(f) Fees are charged under Rule 3 for work done by Customs officials out of office hours as therein specified or on close holidays.

Board's Proceedings, No. 446, 27th September 1891.

(g) The Collector of Sea Customs, Madras, is authorized, in case of emergency, to obtain additional men from the Ennore Circle and the Madras Salt Depot or the Madras Town Circle for the convenience of ship-owners, merchants and others. Fees for the services of such men are charged at the rate of a full day's extra pay of the men actually employed for each four hours or part of four hours' work, counting in the case of those from Ennore from the time of their leaving Ennore to the time of their returning thereto. The railway fare to and fro in the case of the peons from the Ennore Circle is added to the above charge.

G.O., No. 829, 30th September 1897.

(h) The appraisers in Madras take it in turn to attend at the Custom-house to pass dutiable goods landed by passengers on Sundays and holidays and after office hours on other days. No appraiser is entitled to receive fees for such attendance.

Board's Proceedings, Mis. No. 2918, 23rd July 1898.

8. No fees can be demanded when non-dutiable goods are landed or shipped from vessels sailing under a general pass without the direct supervision of a Customs officer. But if the vessel has on board any goods

shipped at a Foreign Port, or liable to duty of Customs or Excise, the supervision of Customs officers is required by law and fees may be demanded for its exercise. Shipments at night should be made under the supervision of Customs officers, unless the goods have been waterborne for shipment during ordinary working hours. If the Collector considers that the discharge of goods requires supervision with reference to the circumstances of any particular port, Customs officials must be present and are entitled to overtime fees.

Board's Proceedings, No. 2652, 16th September 1885.
Do. No. 147, 7th April 1893.

9. Collectors may withhold permission for the employment of Customs establishments out of office hours unless payment of the regulated fees is agreed to.

Board's Proceedings, No. 1959, 15th July 1878; Board's Proceedings, No. 2667, 30th September 1878; Gazette Notification, page 835, 11th December 1883; Board's Proceedings, Nos. 51 and 590, 15th January and 22nd October 1887; Board's Proceedings, No. 46, 7th February 1893; G.O., No. 829, 30th September 1897.

Note.—(1) The ordinary office hours for all Port officers and their establishments are from 10 A.M. to 6 P.M.

(2) In all cases in which Government stores are likely to be over-carried or left behind by reason of not being landed or shipped on a Sunday or close holiday or out of office hours, the case shall be considered emergent by the Agent for Government Consignments.

Board's Proceedings, No. 239, 6th June 1891.

Customs Officers under Act VIII of 1878 and their Powers.

2. The Board of Revenue is the *Chief Customs-authority*. The Collector of Sea Customs, Madras, is the Chief Customs officer for all ports in the Presidency. Collectors of districts have concurrent jurisdiction within their districts. For Madras, the Collector of Sea Customs, and for out-ports, the Superintendents and Assistant Superintendents of the several ports are Customs-collectors.

2. The appointment of all officers of the Customs Department other than the Chief Customs officer, the Deputy Collector and the Head and Second Appraisers at the Madras Custom-house is at the disposal of the Chief Customs-authority.

Note.—Deputy Commissioners have been authorized to appoint Customs Superintendents of the rank of Sub-Inspectors and below.

Board's Proceedings, No. 106, 21st April 1900.

3. All the officers of the Salt and Abkári Department have been declared Customs officers for the purpose of sections 171 and 173 of the said Act, and they are designated as officers of the Salt, Abkári and Customs Department. Officers in charge of circles bordering on Native States have, under section 8 of the Sea Customs Act, been authorized to perform the duties imposed by sections 174 and 182 of the Act in regard to the importation into the Presidency of intoxicating drugs prepared from the hemp plant, their powers of adjudging confiscations and imposing penalties being limited to those indicated in clause (c) of section 182.

Board's Proceedings, No. 10-133-R., Abkári, 15th January 1902.

4. The Collector of Sea Customs, Madras, being both Customs-collector and the Chief Customs officer for that port, is competent to exercise all the powers conferred and perform all the duties imposed by the Act on an officer of either of these designations. The Deputy Collector of Customs, Madras, is

competent, in the temporary absence of the Collector, to exercise all or any of the powers conferred on that officer. The Deputy Collector is subordinate to the Collector, and will ordinarily exercise such of the powers conferred, and perform such of the duties imposed upon officers of Customs by the Act, or usually comprised in the management of a Custom-house, as the Collector may require of him.

If any dispute arises between any officer of Customs and any master of a vessel or owner of goods or other persons, relating to the importation, exportation or warehousing of any goods, or to the proper rate of duty payable in respect thereof, or to the levy of any duty or penalty thereon, or to any seizure or forfeiture thereof, the Collector of Customs shall decide such disputes subject to an appeal to the Chief Customs-authority as provided in the Act, with intermediate application at the out-ports to such officers as may be entrusted with supervision over the Customs-collectors of those ports.

5. The Collector of Sea Customs, Madras, controls all routine customs matters and compiles the trade returns for the whole Presidency and submits them direct to the Director-General of Statistics. Customs officers refer all routine matters in which they require instructions through their Inspectors to the Collector ; and reports on the inspection of Custom-houses made by departmental officers, which contain anything of importance or matters on which the orders of the Collector of Sea Customs, Madras, are considered necessary, should be submitted to the same officer for disposal.

6. Collectors of Maritime Districts other than Madras have no control over Customs matters except such general control as they exercise in the case of excise, *i.e.*, they are under obligation to secure proper administration and should interfere whenever interference appears to them necessary and they believe it their duty to do so, but they have nothing to do with the ordinary routine working of the departments.

7. The detailed control over Customs matters hitherto exercised by Collectors is now exercised by the Deputy and Assistant Commissioners of the Salt, Abkári and Customs Department, and they are responsible for the proper conduct of Customs work and for regular inspection of the offices. The preventive establishments should direct their attention not only to the prevention of Salt and Abkári crime, but also to that of smuggling. Inspectors have even more direct connection with Customs working and are responsible for it, equally with the Salt and Abkári working of the Circles. The following returns are sent by Customs officers to Inspectors and by the latter to Assistant Commissioners.

To Inspectors.

1. A daily report of arrival and departure of vessels.
2. A weekly diary embodying all subjects of interest.
3. A monthly return of goods passed at *ad valorem* rates.

From Inspectors to Assistant Commissioners.

1. A weekly report of all vessels that have arrived or left the ports.
2. The weekly diary submitted by the Superintendents with the Inspector's remarks thereon.
3. A monthly return of goods charged at *ad valorem* rates.

Deposits.

3. The following rules regulate the clearance of imported or exported goods on the security of deposits:—

(1) Commercial firms and merchants desirous of availing themselves of the privilege of removing goods immediately after examination and appraisement must deposit with the Customs-collector Government promissory notes duly endorsed for an amount slightly in excess of the average weekly payments of duty, etc.

(2) Every bill-of-entry or shipping-bill to be passed against such account is to be plainly marked at the top "Deposit account" in red ink and must be presented, in due course, at the Account Department of the Custom-house before 3 P.M. on ordinary days and 12-30 P.M. on Saturdays; otherwise the documents will not be taken up until the following day.

(3) A demand notice for the amount due will be sent to each depositor every Wednesday and a settlement of it must be made either by cheque or cash before 3 P.M. the day following.

(4) In Madras, cheques payable on any well-known local bank may be sent to the Collector before 3 P.M. on ordinary days and 12 noon on Saturdays but in the mofussil only cheques drawn on the local branch of the Bank of Madras will be accepted. When the cheque has been realised, receipted duty bills will be sent to the depositor.

(5) Failure to comply with Rule 3 will entail stoppage of the depositor's business and the amount due will be recovered by the sale of as many of the promissory notes as will be sufficient to cover the liability. The account will then be closed, any balance either in promissory notes or cash being returned to the depositor.

(6) Deposits will only be available for the payment of duty and other charges leivable under the Sea Customs Act.

(7) Interest accruing on promissory notes deposited under these rules will not be collected by the Customs Department. Depositors must make their own arrangements to replace, by cash or other promissory notes, permanent deposit promissory notes withdrawn for the collection of interest.

(8) Temporary deposits for the clearance of any particular consignment of goods will be accepted at the discretion of the Customs-collector, but the account will be closed as soon as the goods have been removed, the balance, if any, being returned to the owner. This rule does not apply to firms having permanent deposits, the conditions regulating which are governed by Rule 1.

Board's Notification, Fort St. George Gazette, 28th March 1899, Part II, page 547.

Collection of Duty.

4. Customs duty should be levied on dutiable goods, however small the amount may be, but in calculating the duty fractions of a pie may be omitted.

2. Interest at 6 per cent. per annum should be charged on the duty, rent, etc., due on goods remaining in bond over three years.

Board's Proceedings, No. 938, 5th April 1878.

Do.	No. 577, 23rd February 1882.
Do.	No. 315, 21st July 1890.
Do.	No. 275, 23rd May 1892.

Duty on Dutiable Articles arriving by post.

5. Under arrangements made between the Postal Department and the Customs authorities, the Post offices of foreign exchange at the ports at which foreign parcels are received pay the whole Customs duty on the parcels received, to the Collectors of Customs, who assess the duty from the declarations that accompany all foreign parcels and after opening a certain number of the parcels and any parcels about which there is any doubt or suspicion. The Postal Department then recovers the duty from the addressees through the several offices of delivery.

Note.— Parcels from Ceylon are received at Tuticorin and distributed therefrom throughout India. Duty on overland parcels which reach India *via* Tuticorin should be levied at Tuticorin and collected from consignees in the same way as postage and credited in the Post office accounts. The Postmaster, Tuticorin, will give intimation of the arrival of parcels by mail to the Sea Custom Superintendent and the latter has been empowered to open any parcel in the presence of the Postmaster—

- (1) If there is no declaration of value, or,
- (2) If he has reason to think the declaration untrue.

The duty on parcels addressed to Native States will be collected in the same way as excess postage. Letters will be left untouched and no duty levied on their contents.

Board's Proceedings, No. 163, 4th May 1894.

2. Goods received by foreign parcel post which cannot be delivered in India and are re-exported beyond the limits within which they are liable to customs duty have been exempted from duty by the Government of India.

Board's Proceedings, No. 452, 31st October 1894.

3. The contents of postal parcel originally posted in India and returned to the Indian Post office as unclaimed, refused or redirected from any place whether in or out of India, without having at any time left the custody of the Post office, have been exempted from import duty by the Government of India.

Board's Proceedings, No. 210, 17th May 1895.

Ports for Shipment and Landing of Goods.

6. The lists of ports appointed for the shipment and landing of goods in the Madras Presidency will be found in Appendices A and B.

Special Customs Ports.

7. All goods imported from or exported to ports in the territories of the Nawab of Hassan, H.H. the Gaekwar, the Thakur of Bhaunagar, the Nawab of Cambay and the Rajahs of Travancore and Cochin into or from any Customs port in British India should be treated as regards the levy of Customs duties and the payment of drawback as goods imported from or exported to a Customs port as the case may be.

Government of India Notifications, dated 30th June 1865; 26th June 1866; 1st August 1884, and 23rd January 1885.

Board's Proceedings, No. 434, 9th February 1885.

Warehousing Ports.

8. The following places have been declared warehousing ports:—

1. Madras.	7. Tuticorin.
2. Gopalpur.	8. Cochin.
3. Bimlipatam.	9. Calicut.
4. Cocanada	10. Tellicherry.
5. Masulipatam.	11. Mangalore.
6. Negapatam.	

Gazette Notification, 11th December 1883, page 830.

Rules for Landing Goods.

9. All goods must be landed at appointed places and regularly passed through the Custom-house except non-dutiable goods brought by coasting-vessels. Goods landed at any other place without special permission in writing will be liable to confiscation, and the Master causing or suffering them to be landed will be liable to a fine not exceeding Rs. 1,000.

2. Private packages also must be sent to the Custom-house.

3. Public stores will, on application made to the Collector, be permitted to be shipped and landed at any place most convenient.

4. Goods and merchandise, for which a permit has been given, may be landed from sunrise to sunset under the superintendence of the Customs officers.

5. No goods, other than passengers' baggage, will be allowed to be landed or shipped on Sundays or other holidays, or out of office hours on ordinary working days, under section 72 of the Sea Customs Act VIII of 1878, except in cases where such landing or shipment has been expressly permitted by the Collector in writing.

6. If the importer, owner, or consignee of any goods (except such as shall have been declared by the Master or Commander not to be landed), or the agent of such importer, owner or consignee, shall not, in the case of sailing vessels, land such goods within three working days after the vessel importing the same has commenced to discharge cargo, or in the case of steam vessels, shall not land such goods immediately on the arrival of the vessel importing the same, or in either of the above cases within such further period as the bill-of-lading of such vessel shall specify; then the Master or Commander of such vessel, as the case may be, or the officers of Customs on his application, may carry such goods to the Custom-house.

7. The following are the rules in regard to overlanding and shortlanding of goods:—

i. If any goods are landed from a vessel which has arrived from a foreign port or from a coasting vessel which has touched at a foreign port, or has goods brought from a foreign port on board without being previously entered in the original or supplemental manifest, a fine under article 33, section 167, Act VIII of 1878, will be imposed and a note of the fact of such landing endorsed by the Customs-officer on the manifest.

ii. Supplemental manifests can be put in only before the goods leave the vessel's side at a fee of Rs. 5, whatever be the number of entries. No supplemental or amended manifest can be received after goods have left the vessel's side.

iii. Amendments of obvious errors in manifests, either original or supplemental, such as mistakes in marks and numbers of packages, will be allowed at any time before the goods leave the Customs yard on payment of a fee of one rupee for any number of amendments not exceeding ten. The Customs-collector may, in special cases, permit the amendment of obvious clerical errors free of charge.

iv. In the case of coasting vessels which have not touched at foreign ports, or which have no cargo brought from a foreign port on board, no supplemental manifest will be required, but entries will be permitted to be made in the original manifest under section 201 on payment of a fee of one rupee for each application irrespective of the number of entries in it.

v. The Collector, before grant of port-clearance, shall invariably exact the guarantee required by clause (d), section 64, Act VIII of 1878, regarding damage or short-landed goods.

No. 215, 14th January 1865; Gazette Notification, page 787, 14th December 1869; Board's Notification, No. 12, 18th May 1899; *Fort St. George Gazette*, 30th May 1899, Part II, page 782.

8. In cases in which native craft and other coasting vessels apply to land goods at ports other than those for which they were manifested, permission to land the goods should be granted only after amendment of all the documents on payment of fees. This will insure the maintenance of correct statistics. The Customs officer at the port of landing should, however, intimate all such changes in the destination of cargo to the Customs officer of the port of shipment as well as to the Customs officer of the port to which the goods were originally consigned.

Board's Proceedings, No. 183, 28th June 1898.

Do. No. 356, 15th November 1898.

Do. No. 313, 1st December 1899.

Miscellaneous Import Rules.

10. The importation into ports of British India of cotton goods impressed with designs in imitation of currency notes, promissory notes, or stock notes of the Government of India, is prohibited.

2. Ship's stores when landed for survey are to be landed with boat-notes in regular form, and a conicopali and peon will be kept at the expense of the Captain of the vessel to superintend the loading on the day of survey. A return is to be sent to the Custom-house of all stores not passed, and an application to be put in for their entry on reshipment.

3. The articles noted below, whether dutiable or free, shall not be landed at the port of Madras, unless a special permit to land has been previously obtained from the officer in charge of the Custom-house, and they shall be carried to such place or places as may be appointed by him. At the out-ports, a special permit previously obtained may be dispensed with, but a *special notice* that such articles (to be expressed in detail) are on board, destined for the port, shall be delivered by the Commander or Agent to the officer in charge of the Custom-house as soon as possible after the arrival of the vessel; and such goods shall be landed and kept until duly passed, only at such place or places as may be appointed for that purpose by the officer in charge of the Custom-house. Breach of this rule will entail detention, fine or confiscation of the articles.

List of Articles.

Ammunition, chemicals, earth oil or mineral naphtha, fireworks, fulminating powder, guncotton, gunpowder, kerosine oil, lucifer matches (Congreve), nitro-glycerine, phosphorus, pitch, sulphuric acid, tar, turpentine, and other dangerous substances.

No. 215, 14th January 1865; and Gazette Notification, page 833, 11th December 1883; Board's Proceedings, No. 61, 10th January 1883.

4. *Protests regarding foul weather.*—On receiving the ~~findal's~~ report, the Superintendent of Sea Customs should request the Port Officer to inspect the vessel and to inquire into the alleged foul weather and further should withhold granting permission to discharge cargo until this has been done. Customs Superintendents in charge of ports on the West Coast should, before acting upon protests by masters of coasting vessels as to their having jettisoned dutiable goods, ascertain from the local authorities of the alleged scene of storm whether a storm really occurred there on the date reported, and in granting a certificate of landing where such protests have been made, they should state that enquiries have been made and give the results of such enquiries.

Board's Proceedings, No. 148, 10th April 1891.

Do. Mis. No. 2355, 12th September 1901.

5. *Rupees.*—Remittance of rupees received from Ceylon and certified by the Bank of Madras to have been received by their branches at Ceylon or Mauritius in the ordinary course of business may be passed in without detailed examination in the Custom-house.

Board's Proceedings, No. 139, 31st March 1897.

Copyright works.

11. The subjoined notification deals with the subject of copyright in books and publications:

Fort St George, November 20, 1888.

[NOTIFICATION.]

No. 86.—The following papers and correspondence on the subject of copyright in books and publications are published for general information:—

Opinion of the Acting Advocate-General, dated High Court, 9th March 1888, in the matter of the infringement of Government copyright.

Act XX of 1847, section 7, declares that every "offender" shall be liable to a civil suit in the highest court within the local jurisdiction of which he shall have offended.

The offences of which such "offender" may be guilty are (a) unlawful printing for sale or exportation or (b) possession for sale or hire of any book unlawfully printed.

Unlawful printing is the printing for sale or exportation of any book in which there is subsisting copyright in British India without the consent in writing of the proprietor thereof.

Each act is a distinct offence, and each is an infringement of copyright.

I do not think that because there is no prohibition in the Act, there is no infringement of the copyright when the piracy takes place out of British India.

I do not think that the Acts are directed solely against printing or that the liability of the seller or of the importer of pirated copies depends upon the liability of the printer of such copies to a civil suit within British India.

The principle on which the judgment of the majority of the court was based in *Empress versus S. Moorga Chetty*, I.L.R., 5 Bom., 338, is clearly distinguishable from that involved in cases of infringement of copyright. In that case the court held that "theft" meant the offence of theft, and that as an "offence" is defined by section 40 of the Penal Code as "a thing made punishable by this code," property stolen in territory in which the Penal Code is not in force is not "stolen property" within the meaning of section 411. If A steals B's property at Pondicherry he has not done an act made punishable by the Penal Code as that code is not in force in Pondicherry, therefore he has not committed an "offence" within the meaning of the code. If C in Madras receives such property from A knowing that it is stolen, he commits no offence (according to the above decision) because A did not commit the offence of theft within the meaning of the code, and consequently the property is not "stolen property."

In Act XX of 1847, section 7, the offence for which the "offender" may be sued in the Civil Courts is not defined as a thing made punishable under that Act. It simply declares what Civil Court shall have jurisdiction in the event of any "offender" committing his offence in British India.

Act XX of 1847, like the English statutes from which it is taken, creates an exclusive right of multiplying copies of a work, already published, within territorial limits. Upon registration the proprietor of the copyright is enabled by the Act to obtain redress within those limits in respect of infringement of his copyright within those limits. If his book be pirated beyond those limits he cannot obtain redress under this Act. If the pirated copies are brought within the territorial limits throughout which the copyright extends, then the copyright is infringed and, for that infringement, the proprietor of that copyright can obtain redress under the Act against the "offender" in the proper Civil Court. [Tuck and Sons *versus* Priester, L.R., 19 Q.B., Div., p. 48, reversed on appeal, Ib., p. 629.]

Act VIII of 1878, section 18 (a), prohibits the bringing, by land or sea, of such pirated copies into British India, and if the proprietor of the copyright has given the notice mentioned in that section, the disobedience of such prohibition involves confiscation of the prohibited articles and punishment of the offender under section 167, Act VIII.

The remedy provided by the Legislature is ample. Though the printer in foreign territory cannot be reached, his copies cannot be brought into British India without running the risk of being seized on the road and confiscated. The importer is liable to a heavy penalty. If the copies escape seizure on the road they become the property of the proprietor of the copyright who "shall, after demand thereof in writing, be entitled to sue for and recover the same or damages for the detention thereof," under the provisions of Act XX of 1847, section 12. The proprietor is also at liberty to sue the offender for damages under the provisions of section 7.

The Indian Limitation Act, 1877, Schedule II, Article 40, requires suits "for compensation for infringing copyright" to be brought within three years from "the date of the infringement."

2. Customs officers will open and examine all consignments of books received from foreign countries, especially from America, in order that no reprints of British copyright works may be introduced into India. Printed catalogues of British copyright works will be supplied to them for the purpose. The catalogues and advertisement lists of booksellers in the Presidency town and of those of outside firms, such as Messrs. Thacker & Co. of Bombay, which advertise in Madras newspapers should also be examined by the Collector of Madras in order to ascertain that no pirated editions are being offered for sale. Residents of Travancore and Cochin have been requested to suggest to the Governments of those States the desirability of enforcing the prohibition in section 18 (a) of the Sea Customs Act, 1878.

Board's Proceedings, No. 61, 5th February 1892.
Do. No. 140, 4th March 1892.

3. With reference to the provisions of the convention signed at Berne on the 9th September 1886 under which the French Government has undertaken to protect literary and artistic work, the Government of Pondicherry has been requested to prevent the import of pirated copies of copyright works.

4. Catalogues of copyright works will be supplied to officers in charge of the ports in the Native States and to the Port Officers at Pondicherry, Karikal, Mahé and Yanam.

Board's Proceedings, No. 382, 16th July 1892.

Importation by Government.

12. Stores imported by Government are landed duty free, but when articles are purchased by Government in this country after duty has been paid on them, or are imported through contractors, no refund or remission of duty is to be made. Only goods the actual property of Government previous to import pass duty free.

2. When articles imported by Government are sold to the public the gross proceeds of the sale are to be credited to the department selling the goods, without any deduction on account of Customs duty.

14th July 1862; 25th November 1862; 29th July 1864; G.O., No. 1557, 26th August 1864; Govt. of India, No. 803, 2nd February 1869.

Importation of Spirits.

13. When imported in bottles, six common bottles are to be taken as equal to the imperial gallon. If the importer requires it, the bottles, or a few of them, may be opened. If the bottles are of unequal size, three of each size should be opened and measured.

Board's Proceedings, Mis. No. 2398, 30th May 1900.

2. Duty is charged on spirits in wood according to the actual contents in imperial gallons and to the strength at the time of importation as ascertained by the Custom-house gauger, who will endorse the same on the back of the application. Spirits when placed in bond are allowed similar rates for ullage and wastage as those prescribed for Wines in Standing

Order No. 14, except in cases where the spirits are of not lower strength than 40° over London proof when those rates should be increased by 1½ per cent. all round.

3. In filling up the gallon measure, care must be taken to fill it up to the neck and not to the brim.

4. When spirits are imported in square glass bottles, duty is levied upon the outturn by actual measurement. The proportion of spirits imported in bottles to be tested is left to the Collector's discretion.

5. Breakage is allowed when claimed upon liquors in bottle upon 10 per cent. of the consignment being submitted to actual inspection. The allowance is made upon the average breakage thus ascertained.

Note.—There is nothing to prevent an importer from submitting his entire consignment to examination for ascertaining the actual breakage. If this is done, the breakage so ascertained will not be charged with duty.

6. Persons are allowed to fill up ullaged bottles or casks.

7. No distinction is made between French and English bottles. The exact measurement of contents may be ascertained and duty charged accordingly.

E.M.C., No. 653, 14th June 1847; No. 215, 14th January 1865; No. 6513, 13th October 1865; No. 7117, 6th November 1865; Notification, page 766, *Fort St. George Gazette*, 27th September 1887.

Board's Proceedings, No. 2979, 6th November 1878.

Import of Wines.

14. Wines in wood are assessed for duty per imperial gallon upon the actual quantity at the time of import, and when placed in bond are allowed an ullage to the following extent:—For any time not exceeding 6 months, 2½ per cent.; exceeding 6 months and not exceeding 12 months, 5 per cent.; exceeding 12 months and not exceeding 18 months, 7½ per cent.; exceeding 18 months and not exceeding 2 years, 10 per cent.; exceeding 2 years and not exceeding 3 years, 12 per cent.

Board's Proceedings, No. 215, 14th January 1865.

2. When wines are imported in bottles, duty is levied upon the outturn by actual measurement. The proportion of bottles to be tested is left to the Collector's discretion.

Board's Proceedings, No. 2979, 6th November 1878.

Note.—If the bottles are ordinary quart or pint bottles, measurement need not be made if the importer is willing to accept 6 quarts or 12 pints as equivalent to the imperial gallon.

3. Customs officers will bear in mind the possibility of the revenue being defrauded by the importation of wines so loaded with alcohol as to be practically spirit.

Board's Proceedings, No. 35, 3rd February 1891.

Importation of Methylated Spirits.

15. The rules framed under section 155 of the Sea Customs Act for ascertaining and determining what imported spirit shall be deemed to have been effectually and permanently rendered unfit for human consumption and for causing imported spirit to be so rendered will be found in Appendix D.

Instructions for the guidance of Customs-officers regarding methylation of imported spirits.

The Customs-collector shall ordinarily admit at the reduced rate of duty prescribed in schedule III, clause (I) of the Indian Tariff Act, only such spirit as may have been effectually and permanently rendered unfit for human consumption by the admixture of caoutchoucine in the proportion of at least one part by volume of the caoutchoucine to 99 parts by volume of the spirit.

2. But the Board of Revenue may specially authorize the admission at the reduced rate of duty of spirit which has been methylated with wood-naphtha, if it is satisfied that it is required for a purpose for which caoutchoucined spirits are not suited and that it will be used after admission in such a way that there will be no danger of its passing into consumption as potable spirit. In this case one part by volume of crude wood-naphtha shall be mixed with nine parts by volume of spirit having strength not less than 30 per cent. over-proof. Spirit that is not sufficiently methylated must either be methylated afresh or must pay duty at the full tariff rate.

3. The wood-naphtha, however, before its admixture with the spirit, must be tested by the Chemical Examiner to Government, who must certify to the Collector of Customs that it is of the proper strength and fitted, if used in the proportion mentioned in Rule 2 above, to render unpalatable and unfit for human consumption the spirit with which it is mixed.

Board's Proceedings, No. 259, 7th October 1899.

Note.—The use of the word 'Methylated' in other than its legitimate meaning, viz., impregnated with or containing methyl alcohol or wood-spirit, is prohibited.

G.O., No. 574, 29th August 1899.

Obscuration Tests.

16. 1 Tests for obscuration in the case of spirits containing colouring, sweetening or other matter in solution tending to conceal their actual strength are conducted at the Madras Sea Custom-house in view to determining the real strength of imported spirits for assessment of duty. Traders may be present at such tests to watch the examination of their goods.

2. Samples of spirits for test from out-ports should be forwarded to the Collector of Sea Customs, Madras. It will suffice if samples are sent in any case in which the amount of colouring matter held in solution may appear to be excessive.

Board's Proceedings, No. 330, 28th June 1888.
Do. No. 274, 23rd May 1892.

3. In the Madras Custom-house, unexpended samples should be restored to the owners. In the case of out-ports, however, this will seldom be possible; as the liquor has to be sent to Madras for examination and as the examination is made for the benefit of the revenue, the samples may be paid for. All samples received from out-ports should after test be sold and the proceeds credited to Government.

Board's Proceedings, No. 517, 5th November 1891.

Gauging Casks.

17. Two tables to be used in the gauging of spirits are given in Appendix E.

Passengers' Baggage.

18. The following rules regulate the landing, passing and shipping of passengers' baggage:—

(1) Baggage includes all packages imported by a passenger for his or for her own use or for that of his or her family, which are not part of the cargo and are not manifested.

(2) Passengers' baggage may be landed or shipped at any time between the hours of sunrise and sunset. All baggage, except such as arrives from any British Port in India, must be brought to the Custom-house for examination and appraisement of duty. At the port of Madras, for the convenience of passengers, the Baggage Superintendent and his Assistant will be in attendance at the Custom-house on the arrival of steamers at any hour between sunrise and sunset to clear at once all ordinary baggage dutiable or free. On the arrival of a steamer on a Sunday and holiday or after office hours on an ordinary week day, an Appraiser will attend to examine and pass nailed up and closed packages. At out-ports, this work will be attended to by the ordinary Customs establishments.

(3) Baggage is only to be passed after actual examination. No formal entry of baggage under section 86 of the Sea Customs Act is required. But the owner or his agent must fill up an application in the prescribed form (Appendix F) in duplicate, to the original of which a Court-fee stamp of the value of one anna must be affixed. The number of packages to be passed should be stated, and the description and the value of all goods given separately and correctly in the form. After the goods have been duly examined and duty collected, the duplicate will be returned to the passenger as a receipt for the duty paid, both copies being first countersigned by the proper Customs officer.

(4) Baggage is exempt from duty only when it consists of articles not liable to payment of duty or of *bonâ fide* wearing apparel and other articles of personal use belonging to, and for the actual use of, the person whose baggage is being passed or of his family. It is in the discretion of the proper officer of Customs to determine, subject to the above rules, whether any goods shall be treated as baggage exempt from duty or as goods liable to duty.

(5) Baggage which arrives otherwise than with its owner when not manifested and not intended for trade may be passed as ordinary baggage, provided the owner sends a letter to the Customs officer, bearing a one-anna Court-fee stamp, authorising the person clearing it to sign the declaration form on his or her behalf.

(6) Arms of the regulation pattern forming part of the equipment with which by the rules of the service an officer entitled to wear diplomatic, military, naval or police uniform is bound to provide himself, and a sword, a pair of pistols or a revolver brought out by a military officer and forming part of his personal baggage will be passed free.

(7) The personal baggage of ruling Chiefs of Feudatory States in India who are entitled to be called "His Highness" and of others whose permanent salute is not less than 19 guns will be passed free of duty. Chiefs

of the latter class are further entitled to import, free of Customs duty, articles intended for their personal use when they are not travelling.

(8) Samples imported by commercial travellers are not to be passed as baggage. Such travellers must file a bill-of-entry correctly specifying and valuing each description of articles imported, and duty will be collected accordingly.

(9) The attention of passengers and others is particularly drawn to the necessity of correctly declaring and valuing all goods in their possession. Fraudulent evasion of Customs duties is punishable under clause 40, 72 or 73 of section 167 of the Sea Customs Act according to the circumstances of the case, and undervaluation may entail detention and purchase by the Customs-officer at the value stated.

(10) The personal effects, etc., of immigrant coolies must be brought to the Custom-house, examined and passed as other baggage. A single list in the prescribed form will suffice for parties travelling together, but each person concerned must sign for himself in the column provided for signature. As the filling up of the forms on board the vessel before its arrival will save time in passing baggage, forms will be made available on board with the steamer agent's permission. The Baggage Superintendent or other officer will enter up a separate form for those who do not furnish such lists, make the necessary examination of the goods and collect the duty, tendering each individual a receipt in the form given below for the amount collected. Baggage consisting of nothing more than a mattress and a small bundle of clothes or the like need not be entered in the form, but may be allowed to pass as soon as it is landed:—

RECEIPT FOR DUTY ON NATIVE PASSENGERS' BAGGAGE.	
Form No.	No.
No.	Sea Custom-house.
Date.	
Name of passenger.	Received from
Name of <u>Steamer</u> <u>Sailing ship</u> .	Passenger ex
Amount of duty.	Rupees , annas , and pies , being duty collected on his baggage comprising valued at Rs. .
Initials of Customs-officer.	Customs-officer.

(11) Passengers' baggage may be shipped without being brought to the Custom-house, but the Customs-officer may, at any time, require a shipping-bill to be put in, under section 137, in respect of any package which it is intended to ship as passengers' baggage.

(12) In addition to those mentioned in the instructions on the reverse of the Baggage Declaration form (Appendix F), the following articles, when

in actual use, will be passed free as baggage on importation by passengers in reasonable quantity for their own use:—

Walking sticks and umbrellas, bats, golf clubs and other implements for games and fishing rods.

Hand bags, dressing cases, rugs and toilet requisites, watch and jewellery according to condition in life and rank of passenger not being a dealer in such articles, a pair of binoculars, pipes and boxes of cigars and cigarettes or tobacco not exceeding 1 lb.

Bonâ fide cabin stores, deck chair, toys for children, an opened bottle of wine, spirit or perfumery.

Clearance of Goods.

19. Goods not cleared within four months from date of entry of vessel will be sold by public auction, after due notice in the Official Gazette. The proceeds will be applied to the payment of duty and other charges, and the surplus (if any) will be paid to the owner on application within one year from the date of sale. Guns remaining unclaimed for more than four months should be destroyed. (G.O., No. 1386, Judicial, 11th June 1880.)

2. All applications to the Custom-house for Import and Export passes must be stamped according to the provisions of the Court Fees Act. Persons applying to pass goods must do so agreeably to the prescribed forms. A bill will be furnished for the amount of duty paid. Persons who are desirous of clearing goods or private packages should apply early in the day. The different sorts of goods must be described as distinctly as possible according to their varieties.

3. The date of entry for home consumption shall be considered the date of importation.

4. All articles of which the valuation is not given in Schedule IV of the Tariff Act, and subject to duty *ad valorem*, will be passed upon the market-value declared and determined in the mode prescribed by section 30 of Act VIII of 1878. Owners, consignees, and importers, or their agents must declare the real value of goods imported, or exported, whether liable to duty or free, and the officer in charge of the Custom-house has power to require them to produce any document in their possession, or to give any information in their power by which the real value may be ascertained. If the value entered by the importer shall appear less than the actual value, the Customs-collector may detain the goods, giving notice to the importer of the value estimated by the Custom-house, and may take on behalf of Government, in the mode prescribed by section 32, Act VIII of 1878, any article which he may consider to be under-valued.

5. The Collector may permit amendment of entry, or impose a fine, with a view to check the practice of under-valuation, and to enforce correctness in the entries.

6. All applications for passes must bear the signature of the persons to whom the goods belong or are consigned. No other signature on document for entering or clearing goods through the Custom-house is recognised, except when duly authorized.

7. Passes for every description of goods imported or exported must be signed either by the Collector or Deputy Collector at Madras or by the

officer in charge of the Custom-house in the mofussil; no other signature will authorize the gate-keepers or other Customs-officers to pass goods.

8. The bill-of-lading must be produced to the Collector of Customs or Deputy Collector by the person applying to clear goods, except in special cases on cause shown to the satisfaction of the Collector. In the absence of a bill-of-lading, a delivery order from the master or agents of the ship must be produced.

9. If two persons claim the same goods, the Customs-officers will not deliver to one without the consent of the other, or without an order of Court.

10. Applications to clear goods on which duty is charged by weight will not be admitted unless the weight is entered therein.

11. It is only when the owner of goods has been guilty of some default, such as not landing the goods within the time specified in paragraph 6 of S.O. No. 9, that the Customs-collector is authorized to detain goods on requisition of commanders or agents asserting a lien thereon.

12. In order to obviate loss resulting to owners of goods landed from vessels under sections 83, 84 and 85 of the Sea Customs Act, 1878, owing to omission to claim them within the prescribed period which renders them liable to sale under section 88 of the Act, the Customs-collector may permit the master of the vessel or his agents to take delivery of such unclaimed goods upon paying all dues and charges, which may be due thereon, and also entering into a bond whereby he or his agents so acting for him shall undertake to meet all claims which may be preferred in respect of any goods so delivered.

18th June 1862; 5th July 1862; 24th November 1863; No. 215, 14th January 1865; Gazette Notification, No. 1077, 15th June 1866; No. 7752, 18th October 1869; Gazette Notification, page 837, 11th December 1883.

Value of Goods.

20. Collectors should be careful that a declaration of the real value, as defined in section 30 of the Sea Customs Act VIII of 1878, of goods exported or imported at the ports of their districts is invariably made, whether the goods are liable to Customs duty or not. The information is necessary for statistical purposes.

4th September 1863; No. 819, 11th April 1874; Mis. No. 6050, 2nd July 1879; No. 479, 28th September 1888.

2. The Collector of Sea Customs, Madras, will forward to the Collectors of Maritime Districts quarterly for circulation to Customs Superintendents a statement showing the market prices of important articles, such as timber, arecanut, etc., imported into Madras for which tariff values are not fixed. Though the value of those articles at out-ports may differ from those prevailing at Madras, the Madras prices will be a very useful guide in assessing them at the ports.

Board's Proceedings., Mis. No. 4824, 4th November 1897.

3. A register in the prescribed form should be maintained at the out-ports in which should be entered all the articles of import and export together with their actual prices as occasionally ascertained by enquiries in the local markets and the necessary deductions should be made by the

Superintendent from these prices when they are compared with the prices entered in the bill-of-entry. This register should be referred to when any doubt arises as to the correctness of the value declared by the tradesmen.

Board's Proceedings, No. 546, 19th December 1894.
Do. No. 115, 4th March 1895.

4. When the wholesale cash price of goods is not ascertainable at the place of importation, the basis of assessment should be the cost at which goods of the like kind and quality can be delivered there.

G.O., No. 1046, 13th May 1879.

Re-valuation, Refunds, etc.

21. Goods once assessed for duty on a declared value will not be permitted to be re-valued after they have left the Custom-house.

2. Refund of duty on cargoes of ships foundering at sea cannot be allowed after the vessel has left the port, the shippers having incurred only the ordinary mercantile risks.

3. On an application being made to the Custom-house to recover timber which has drifted on the coast, an order from the Collector describing the marks of the drift timber with a certificate that they correspond with the marks in the merchant's invoice will be forwarded by an officer of Customs to the village munsif, who will deliver the timber. The cost of recovering the timber and removing it together with the peon's batta will be defrayed by the merchants.

G.O., No. 1459, 28th October 1859; No. 4862, 28th November 1859; No. 215, 14th January 1865.

4. Refunds should not be granted in any case in which Customs duty is leviable on goods supplied by contractors to Government departments.

Board's Proceedings, No. 250, 7th June 1895.

Exemption from Duty of re-imported Goods.

22. If any article of foreign production on which import duty has been once paid is subsequently exported without drawback, and is re-imported, it shall be exempted from duty if the Collector of Customs is satisfied—

- (1) of the identity of the articles;
- (2) that no drawback of duty was paid on its export;
- (3) that the ownership remains in the family of the first importer;
- (4) that it is private personal property re-imported for personal use, and not merchandise for sale;
- (5) that not more than 3 years have expired since it was re-exported.

2. Each case in which exemption of duty is sought in respect of general merchandise re-imported under similar circumstances must be referred for the orders of Government.

Exception.—(1) Bottles, bags and casks are exempt from the operation of paragraph 2, provided effective arrangements can be devised to satisfactorily identify them.

(2) Returned empty aerated water bottles are exempt from import duty without strict proof of identity so long as the Collector is satisfied that the re-imports are not greater than the exports, and that the bottles bear the name of a manufacturer of aerated waters in the Presidency.

G.O., No. 1853, R.D., 11th September 1879.

G.O., No. 331, R.D., 17th March 1880.

Board's Proceedings, No. 334, 27th August 1894.

Do. No. 117, 11th March 1895.

Do. No. 88, 5th March 1896.

Do. No. 368, 15th September 1896.

Exemption from Duty on lost Goods.

23. To establish a claim for exemption from duty on lost goods, it must be shown that the goods when lost had not actually been entered for warehousing or for home consumption, or that they were lost after entry for home consumption while they were in the custody of the Customs officials. When the goods have been lost before entry for home consumption or after it has been completed and while the goods are in the custody of the importer or his agents, such loss must be accepted by the importer as a trade risk against which the Government cannot undertake to insure him.

Board's Proceedings, No. 219, 11th June 1894.

Relanded Goods.

24. Goods relanded must be reported upon and identified as being the same that had previously passed the Custom-house for exportation. No relanded goods will be passed inland or entered for re-exportation on board another vessel until the original entry in the Export Register has been duly checked and cancelled to the extent of the quantity relanded. A regular application in the form of pass note must be made in all cases of goods relanded, either for passing them inland or for re-exporting them from the Custom-house.

Gazette Notification, pages 1078 and 1079, 15th June 1866.

Flotsam and Jetsam.

25. The Government has given orders that flotsam and jetsam thrown upon the beach within the limits of a Military cantonment are to be taken charge of by the Military authorities, on account of Government, and to be immediately handed over by them to the local Civil authority.

Confiscations.

26. In the order of confiscation, whether an original order or an order on appeal, the officer adjudging the confiscation must notify that an appeal lies to the Board of Revenue or other appellate authority if made within three months from the date of the order.

2. The powers of Sea Customs Superintendents and Assistant Superintendents in charge of ports in the matter of adjudging confiscations and imposing penalty are limited to those indicated in clause (c), section 182, of the Sea Customs Act; but no order passed by such an officer adjudging confiscation or imposing penalty shall take effect until it has been approved.

by the Circle Inspector. The Collector of Sea Customs, Madras, and Deputy and Assistant Commissioners, and Inspectors who have been vested by the Chief Customs-authority with powers of control at any port, may adjudge confiscations and impose penalties without limit under clause (a) of the section. All orders passed by Inspectors confiscating articles the value of which exceeds Rs. 100 or adjudging penalty, etc., in excess of that amount require the confirmation of the Assistant Commissioner.

Board's Proceedings, No. 131, 21st May 1900.
Do. No. 204, 4th August 1900.

Rewards.

27. To officers of customs or other persons, who are instrumental in detecting and bringing to notice infringements and evasions of the provisions of the Land or Sea Customs Act, or of the Indian Merchandise Marks Act, rewards may, when it is considered that they are merited, be given in the following cases in which goods may be confiscated or a penalty or fine imposed:—

(a) Smuggling or attempted importations of articles contrary to the provisions of sections 18 or 19 of the Sea Customs Act.

(b) Breaches or attempted breaches of the provisions of the Land or Sea Customs Act or of rules made thereunder when such breaches were probably intended to facilitate the importation or exportation of dutiable goods or the removal of goods from bond without payment of full duty thereon.

(c) Breaches of the provisions of the Indian Merchandise Marks Act.

(d) False declaration of the contents of packages in regard to sort, quality, quantity, value or other conditions.

(e) Undervaluation in a bill of entry, or understatement of quantity in a shipping bill, affecting the amount of duty chargeable, where such undervaluation or understatement is solely the result of accident or error.

2. (a) In each case the reward shall not exceed one-half of the realised value of the confiscated goods (if any) and of the penalty or fine imposed, and shall be so restricted that the balance shall suffice to cover all outstanding Government dues (if any) and any incidental charges incurred in consequence of the seizure of the goods.

(b) If, however, in any case the value of the confiscated goods, or the penalty or fine imposed, is not realised or is only realised in part, and if the aggregate sum realised appears to be insufficient for the purpose of rewarding the officer of customs and other person or persons who have been instrumental in detecting and bringing the case to light, the Board of Revenue, on the recommendation of the Collector of Sea Customs, Madras, or of the Deputy Commissioner within the limits of whose jurisdiction the case occurred, may grant such reward or rewards not exceeding in the aggregate one-half of the estimated value of the confiscated goods (if any) and of the penalty or fine as it may think reasonable.

3. The adjudication of rewards shall, in all cases, be made, in Madras by the Collector of Sea Customs, and in the mofussil by Deputy and Assistant Commissioners subject to the limitation that they shall not in any one case grant rewards exceeding Rs. 100 and Rs. 25, respectively. Any case in which

it is proposed to grant a reward to an officer of or above the rank of Assistant Inspector or to an amount exceeding Rs. 100 should be reported to the Board of Revenue for orders. Assistant Commissioners and the Collector of Sea Customs, Madras, will submit a monthly return of rewards granted to the Board.

4. No reward shall be paid until three months have elapsed from the date of the confiscation of the goods or infliction of the penalty with reference to which it is to be paid.

5. The payment to any person or persons in any case of a reward or rewards under these rules exceeding in the aggregate Rs. 500 requires the previous sanction of the Local Government.

Board's Proceedings, No. 96R-800, Mis., 2nd April 1901.

Rules to be observed in shipping and landing Government Stores and Treasure at Madras and in paying freight for the same.

Shipping.

28. The provision of tonnage for stores and treasure will be arranged by the Agent for Government Consignments.

2. Departments wishing to ship Government cargo or stores and, in the case of Government treasure, the Accountant-General or Bank of Madras will submit requisitions for freight in triplicate to the Agent for Government Consignments in the accompanying form. Requisitions, unless submitted in this form, will not be complied with.

Tonnage Statement of Stores awaiting despatch to _____ dated _____

Number.	Package.	Contents.	Marks.	Consignees.	Dead weight.				Measurement.				Value.	Remarks.
					TONS.	CWT.	QR.	LB.	TONS.	C.F.T.	C.	IN.	RS.	A.	P.

Certified that the above stores are *bond fide* Government property and for a public purpose.

3. As all Government stores are liable to harbour dues, bills on account of these charges should be adjusted by the departments concerned without unnecessary delay.

4. On the back of the triplicate of the form in Rule 2, the department concerned and the Agent for Government Consignments will make, respectively the "application for freight" and "request for shipping order"; the document will then be forwarded by the Agent for Government Consignments to the steamer agent, by whom it will be retained. The *duplicate* will be attached to the Boat Hire Bills by the Agent for Government Consignments in support of such bills; and the *original*, on the back of which the last-mentioned officer will note the market rate of freight, will be forwarded by him to the agent of the steamer, with the mate's receipt and the necessary bills-of-lading, on the completion of the shipment.

5. On a shipping order being obtained and tonnage assigned, the Agent for Government Consignments will give notice to the departments concerned to forward their stores for shipment.

6. It will be the duty of the department forwarding the stores to bring them to the inner end of the pier, or to the beach, and to retain charge of them until they have been placed on trucks, affording such assistance in the latter operation as it may be practicable to furnish, when the stores are heavy or unwieldy. Treasure will be in charge of a police guard, who will proceed in the boats alongside, and remain in charge until the treasure is received on board.

7. Boat notes will be sent off by the Agent for Government Consignments in each boat specifying the number of packages or other articles with which it is loaded, and, on a shipment being completed, he will correct, where necessary, under his initials, the entries regarding the weights, measurements or values of the packages, etc., with reference to actual shipment, noted in the duplicate and original tonnage statements. He will then forward to the steamer agent the original copy of tonnage statement supported by the mate's receipt and the necessary bills-of-lading.

8. Bills-of-lading will be made out in *triplicate* by the Agent for Government Consignments and then forwarded by him to the steamer agent for signature. The steamer agent will retain the *triplicate* copy and return to the Agent for Government Consignments the *original* and *duplicate*, which will then be disposed of as follows by that officer, viz:—

Original, to the consignees, who on receipt of the stores will endorse the same, noting any short delivery, loss or damage, etc., and return to Agent for Government Consignments.

Duplicate, to the department concerned for record.

9. The steamer agents will present their bills for freight supported by the *original* copy of the tonnage statement to the disbursing officer concerned, who will, in all ordinary cases, forthwith pass them for payment, without reference to the departments for whom the cargo is shipped or to the Presidency Port Officer, the Agent for Government Consignments being responsible for the correctness of the market rates specified and the tonnage charged for. It is also the duty of the Agent for Government Consignments to see that before the *original* copy of the tonnage statement is sent to the steamer

agents, all irregularities in connection with the shipment, such as damage to, or loss of, cargo short or excessive shipment, are brought to the notice of the Presidency Port Officer who will adjudicate on the merits of each case, and order such retrenchment as he may consider necessary, note the deductions, if any, to be made on the back of the original copy of the tonnage statement, and forward it to the steamer agents. Claims on account of short delivery, damages, loss, etc., incurred during transit and before delivery at port of designation, should be sent to the Presidency Port Officer by the department concerned for his opinion prior to the steamer agents being addressed on the matter.

10. Departments shipping Government stores will, as soon after their shipment as possible, and on no account later than the 5th of the month following that in which they have been shipped, furnish the Collector of Sea Customs with shipping bills for such stores in the prescribed form (Appendix G). Inattention to this rule will be reported by the Collector to Government, and, to enable him to do this, the Agent for Government Consignments will furnish the Collector, on the last day of every month, with a list of departments whose stores were shipped during the month.

Landing.

11. On the arrival of a vessel with consignments for Government, the Agent for Government Consignments will arrange for the discharge of the Government cargo or treasure, and will, at the same time, give notice to the departments concerned to remove their stores as landed.

12. Marine, Clothing, Medical, Police and Commissariat stores will be taken charge of by the Agent for Government Consignments and placed in security in the Marine godowns until removal. Other stores will be taken charge of by the departments concerned at the inner end of the pier or the beach. All Government stores are liable to harbour dues, which should be adjusted by departments without unnecessary delay.

13. The Agent for Government Consignments will supply the master of the vessel with a duplicate boat note book; and no boat is to be sent from the vessel with Government stores without being furnished with a note, clearly showing the articles with which it is loaded, counterpart being entered in that portion of the page that remains in the book.

14. On the stores reaching the pier or shore, the subordinate deputed to receive the stores will at once compare them with the boat note, and bring to the notice of the Agent for Government Consignments any discrepancy he may observe or any damage not entered in the boat note.

15. Treasure will be taken charge of by the police guard when lowered into the boats alongside the carrying vessel, and after landing removed in their charge to the consignees.

16. In the event of any bale, package, etc., when landed, exhibiting outward sign of damage, or of having been tampered with, it will be the duty of the Agent for Government Consignments to arrange for its being immediately placed out of danger of further damage, and within 24 hours or as soon after as possible, to assemble a Committee of Survey thereon, composed of himself and an officer of the department to which the stores

belong. The Agent for Government Consignments will notify to the agent of the master of the vessel the time and place at which the Committee are to assemble, and request him to be present to watch the proceedings and to give such information as may be required.

17. On the completion of the survey, the Committee, after entering in their report full particulars of the extent and nature of the damage, will hand it to the Agent for Government Consignments, who, having satisfied himself that the damage certified took place on board and not after the goods had left the vessel, will forward it for adjustment of the loss to the Presidency Port Officer, with originals or copies of the boat notes or Preventive Officer's report.

18. The discharge of consignments having been effected, the Agent for Government Consignments will at once call on the several departments concerned for receipts for the number of bales, cases, etc., delivered to them, which, with the exceptions above noticed, are to be furnished without scrutiny of contents. These having been received, he will, in the case of consignments from England, forward the bill-of-lading, provided that there is no deduction to be made from the freight, to the Accountant-General, who will then settle the steamer agent's bill for freight; but in cases where deduction seems necessary, the bill-of-lading will be sent to the Presidency Port Officer in the first instance, with an endorsement by the Agent for Government Consignments particularizing any damage or short delivery. The Presidency Port Officer will then note on the bill-of-lading the deduction to be made, and forward it to the Accountant-General.

19. The freight bills relating to consignments from England are to be forwarded by the agents of the steamer to the Agent for Government Consignments, and are to be attached by him to the bill-of-lading to be forwarded to the Accountant-General.

20. In the case of consignments from out-ports, specie excepted, the freight will be paid at port of shipment by the shippers (on obtaining the bill-of-lading) when the cost of freight will admit of it being paid from the contingent advance of the department concerned. If the permanent advance of a shipping officer is insufficient to meet a freight bill, he can submit an abstract contingent bill and draw money from the Treasury; and where this cannot be done, the freight bills will be forwarded by the steamer agents to the Accountant-General, Madras, in the case of Civil departments, and to the Examiner of Commissariat Accounts in the case of Military departments, by whom payment will be arranged at port of shipment by the disbursing officer there, provided the bills are accompanied by the application for freight, which must specify the port at which freight is to be paid. For claims on account of short delivery, damage, loss, etc., the procedure laid down in paragraph 9 of the Shipping rules to be followed.

Bills for freight on account of specie sent from an out-port to another out-port in the Presidency, or from an out-port to Madras, will be paid at the port of Madras only, and must in all cases be forwarded to the Accountant-General supported by the receipted bill-of-lading.

In the case of specie remittances the Port Officer or Port Conservator at the port of landing will, on receipt of the discharged bill-of-lading from the consignee, deliver the same to the agents of the steamer at that port.

21. Departments receiving Government consignments, with the exception noted below, will, not later than the 5th of the month following that in which they have been landed, furnish the Collector of Sea Customs, in communication with their respective officers of account, with bills of entry for such consignments in the prescribed form (Appendix H). Inattention to this rule will be reported by the Collector to Government, and, to enable him to do so, the Agent for Government Consignments will furnish the Collector, on the last day of every month, with a list of departments whose consignments were landed during the month.

Exception.—In the case of Government stores received from England at the Presidency Public Works Stores, the return will be submitted on the 1st of each month, and will include all stores landed from the 23rd of one month to the 22nd of the following month.

G.O., No. 4, Marine, 3rd January 1902.

In the case of the Ordnance Department, such return as regards stores imported from England will be rendered by the Examiner of Ordnance Factory Accounts in India, Calcutta, on the Collector of Sea Customs furnishing him, in consultation with the Agent for Government Consignments, with a list of such stores imported during the month; while the return in regard to stores imported coastwise will continue to be rendered by the local officers of the Ordnance Department.

G.O., No. 833, Marine, 16th November 1900.

22. Packing accounts will be sent to the Agent for Government Consignments at Madras by the India Office in original and duplicate—the original by one mail and the duplicate by the next. The original, on receipt, will be forwarded by him to the department concerned for record. The duplicate copy, on receipt, will be forwarded to the department concerned to be receipted and on return to the Agent will be sent by him to the Accountant-General for note of any recoveries made and for transmission to the India Office. The originals are to be sent to the Agent for Government Consignments for perusal and return, should that officer at any time require to refer to them. In cases where additional copies of packing accounts are received as per G.O., Military Department, No. 333, dated 16th January 1889, such additional copies are also to be forwarded to the departments concerned and to be retained by them.

G.O., No. 521, Marine, 14th December 1899; and G.O., No. 1083, Marine, 14th December 1899.

23. Tonnage accounts will be sent to the Agent for Government Consignments at Madras by the India Office in original and duplicate as above. One copy will be supplied on application to the agent of the steamer to enable him to make out his bill for freight. On its return the other copy will be sent to the officer disbursing the freight and is to be retained by him. One copy is to be retained by the Agent for Government Consignments.

24. Bills-of-lading will be forwarded to the Agent for Government Consignments by the India Office in original and duplicate as above. One copy will be attached to the freight bill duly endorsed by that officer and, if all the stores mentioned in the bill-of-lading have been landed in good order, will be

sent to the agents of the vessel for transmission to the Accountant-General; or in the case of damage, short delivery, etc., to the Presidency Port Officer with a copy of the survey report for that officer's decision as regards the adjustment of the claim.

25. When stores are ordered by any officer of Government from firms or tradesmen out of India without the intervention of the India Office, the suppliers of the stores should be instructed by the indenting officer to send a copy of the bill-of-lading and invoice to the Agent for Government Consignments, as soon as possible after the stores are shipped. All officers ordering stores in this manner will also send to the Agent for Government Consignments a list showing the description of the stores ordered and the purpose for which they are required. Should such stores be *bonâ fide* Government property and for a public purpose, a certificate to that effect is to be given by the officers to whom the stores are consigned. When such certificates cannot be granted some person is to be deputed by the consignee to make the necessary declaration at the Custom-house, file bills of entry and pay duty on the stores before removal.

G.O., No. 910, Marine, 28th September 1899; and G.O., No. 4, Marine, 3rd January 1902.

Shipping and Landing of Government Stores at Coast Ports.

Shipping.

29. The Port Officer will, when necessary, arrange for the supply of boats, obtain a shipping order from the agents of the steamer, mate's receipt from the vessel, and the requisite number of bills-of-lading from the agents of the steamer.

2. The department concerned should be asked by the Port Officer to supply him with the following documents on all occasions of shipping stores:—

(a) A requisition in duplicate to ship the stores. The original requisition should be forwarded to the agents of the steamer or vessel duly endorsed by the Port Officer with a request for a shipping order.

The duplicate is to be retained in the Port Office for reference.

(b) A stamped addressed envelope for holding the bill-of-lading to be sent to the consignee by the Port Officer, and when the shipper resides at a distance from the port of shipment, an additional stamped and addressed envelope for sending him his copy of the bill-of-lading.

3. Bills-of-lading will, as a rule, be obtained in triplicate unless more are required by the shipper, and they should be disposed of as follows:—

(a) Original to the consignee, *i.e.*, the departmental officer to whom the goods are consigned.

(b) Duplicate to the department concerned, *i.e.*, the district or local officer on whose account the shipment has been made.

(c) Triplicate to the agents of the steamer who will retain the same.

4. The Port Officer's connection with the transaction will be then at an end. He has nothing to do with the payment of freight, which must be settled by the shipper in accordance with paragraph 20, S.O. No. 28.

GENERAL RULES.

5. Charges on account of boat or cooly hire are to be met by the Port Officer from his permanent advance, and recovered, as soon as possible afterwards, from the department concerned in the manner specified in S.O. No. 30.

6. Port Officers will understand that there is nothing in these or any rules which precludes a department from making arrangements for shipping and landing stores without their intervention.

7. Should the despatch of a letter or document which relates to consignments belonging to other departments be emergent, it may, in the absence of the usual stamped cover, be sent "Service Bearing." The attention of the department concerned should be called to omissions of this nature.

8. The principle to be kept in view is that no expenditure unconnected with the Port Department is to be met from Port Funds.

9. Expenditure on account of insufficient postage on covers received by Port Officers from other departments in connection with the landing and shipping of Government stores should be drawn from the treasury in the same way as charges for landing and shipping and debited to the departments concerned.

Landing.

10. Government stores should be landed departmentally when the landing can be carried out more economically than through the steamer agent.

11. At ports where it is found to be to the interests of Government for the Port Department to undertake the landing of Government stores, the clerk or other person employed on the same should receive a remuneration of 25 per cent., but not exceeding Rs. (20) twenty each per mensem, of the difference between the cost of carrying out the work departmentally and that which would have been charged had the stores been landed by the steamer agents. The remuneration on each occasion should be debited to the different departments concerned in the proportion which the relative weight or measurement of the stores of each department bears to the weight or measurement of the whole consignment landed. This remuneration is to be given to the person concerned in the landing of the Government stores, provided that he does *all* the work connected with it (clerical and otherwise), but should any other person belonging to the office establishment be required to assist in the work in making out bills, etc., the remuneration should be divided equally between the person landing and the person assisting.

12. The bill-of-lading after being endorsed by the Port Officer or other consignee should be sent directly to the agents of the vessel to be retained by them and need not be sent to the Agent for Government Consignments at Madras.

13. Any remarks which it may be necessary to make on the bill-of-lading regarding shortage, damage, etc., should be copied on the reverse

of the memorandum advising shipment which is sent by the Agent for Government Consignments at Madras to each Port Officer or Conservator when he despatches goods to their care or address.

This memorandum should then be returned to the Agent for Government Consignments at Madras duly receipted.

14. It will suffice if these endorsed memoranda are sent monthly to the Agent for Government Consignments where a clean receipt has been given on the bills-of-lading ; but in all cases of damage, loss, etc., the memorandum relating to that shipment should be returned without delay.

15. On every occasion a survey is held in connection with damaged Government stores, a report of the Committee in the prescribed form * is to be recorded, and the rules and regulations in respect to survey of such stores printed on the reverse of the form should be strictly adhered to.

16. The packet post should be used as much as possible.

17. In the guarding of treasure and survey of damaged goods, the procedure laid down in paragraphs 15 and 16, S.O. No. 28, should be followed ; but the necessary action in connection with damaged goods under paragraph 9 of that S.O. will be taken by the department concerned.

18. The rules in this S.O. will apply also to landing and shipping transactions between two coast ports, and no rule in Government Order, Madras Marine Department, No. 119, dated 25th March 1889, applies to a coast port unless expressly so stated therein.

19. In all cases for which provision has not been made by these rules, or by the order of Government above quoted, a reference sheet should be sent to the Agent for Government Consignments ; but the rules should be carefully read and unnecessary correspondence avoided.

Rules regarding Charges for shipping, landing and forwarding Government Stores.

30. Port Officers and Conservators will defray from their permanent advance all expenses incurred in shipping, landing and forwarding Government stores, and recoup their advance from the treasury on separate bill, against the Civil, Military and Public Works Departments, as the case may be, and in doing so the following instructions should be observed :—

(a) Separate charges on account of the Civil, Military and Public Works Departments must be kept distinct and billed for separately, as the bills have to accompany the exchange accounts maintained with each department.

(b) Separate bills are also required for boat-hire of Ordnance stores shipped from port to port in India including Burma and to England.

(c) Duplicate tonnage statements should be attached to the bills made out against the Military Department as the Controller of Military Accounts requires them.

G.O., No. 404, Marine, 23rd September 1889.

* See specimen furnished with the Presidency Port Officer's General Order No. 483 of 21st June 1898.

(d) Vouchers also should be attached for any single payment to a boat-owner exceeding Rs. 10.

(e) The contents of packages consigned to the Public Works Department are to be noted in the bills for landing charges, etc., submitted on account of that department to the Treasury Officer for payment, provided these particulars are forthcoming in the bills-of-lading.

(f) In all cases of Government stores being shipped to Cocanada, the Port authorities should be advised of the number and weight or size of the packages by telegraph to enable them to apply for delivery before the ship arrives.

Board's Proceedings, No. 300, 14th February 1887.

Transhipment of Goods.

31. No goods shall be transhipped without an order in writing from the Customs-collector.

2. Goods entered for transhipment shall be liable to the same examination as other import goods.

3. The transhipment of goods arriving from foreign ports and of dutiable goods manifested for foreign ports shall be superintended by a Customs officer.

4. The transhipment of ballast not urgently required for a vessel's safety should be supervised as in the case of other goods, as the term "*goods*," as used in sections 70 and 136, of the Sea Customs Act VIII of 1878, includes "*ballast*."

G.O., No. 172, 24th January 1881.

5. Goods brought into one port and intended for another port in British India need not be landed, but may be transhipped without the payment of duty, on the transhipping consignee entering into a bond for their due arrival and entry at the port for which they are destined within a fixed time. The Collector may permit the transhipment of goods without the payment of duty to parties having a general deposit in the Custom-house, upon their undertaking to produce official proof of the payment of duty at the port of destination. The Customs-collectors at the ports of Madras and Negapatam have been authorized to permit in their discretion the transhipment of goods under section 128 of the Sea Customs Act.

6. Before such transhipment can take place, a regular manifest of the cargo must be delivered at the Custom-house, as in the case of regular imports, and the Collector will depute a Customs officer to superintend the transhipment.

7. The manifest in such cases must accompany the application for transhipping goods. When a vessel clears from a British Indian port and returns to such port, or to any other port in British India, her cargo may be landed for the purpose of again exporting it in the same or another vessel, or may be transhipped to another vessel without payment of duty, on condition that the goods remain in the Customs-authorities' charge until transhipped or re-exported. All charges incurred must be paid by the persons applying for permission to reland temporarily or to tranship.

8. Stores and provisions may be transhipped free of duty from one ship to another if both belong to the same owner.

Note.—This rule does not apply to stores and provisions brought by foreign vessels and transhipped to vessels permanently engaged in the coasting trade.

No. 215, 14th January 1865.

G.O., No. 172, 24th January 1881.

Notification, 11th December 1883, page 830, *Fort St. George Gazette*.

Miscellaneous Orders under the Tariff Act.

32. The undermentioned articles imported into British India are exempt from Customs-duty:—

Certain classes of arms which will be found in Appendix I.

2. The provisos to schedule II of the Indian Tariff Act, 1894 (VIII of 1894), provide for a refund or remission, as the case may be, of the differential duty on arms imported, or purchased retail from the importer, in reasonable quantities for his own private use "by any person lawfully entitled to possess the same." The latter term includes persons licensed according to law to possess arms in British India, and persons residing in British India who are exempted from the operation of the prohibitions and directions contained in sections 13–16 of the Indian Arms Act, 1878 (XI of 1878). The same concession is extended, on the production of a certificate from the Resident at Hyderabad or other Political officer concerned, to (a) natural-born or naturalised subjects of Her Majesty of the classes specified in paragraph I, clause (5) of the notification of the Government of India in the Home Department, No. 518, dated the 6th March 1879, when residing in Native States, (b) officers of Government in the Hyderabad Assigned Districts of the classes specified in paragraph I of the notification, and (c) Native officers of Government lent to Native States who are lawfully entitled to possess arms if residing in British India. Political officers are further authorised to grant such certificates in cases where, as a matter of courtesy, it is expedient to allow a refund of duty on arms (other than military arms) purchased for his own private use by the Chief or Notable of a Native State.

Note.—(1) The concession of refund does not apply to arms required for military purposes.

(2) For purposes of granting refunds, all magazine pistols and revolvers are classed as military weapons.

(3) In the case of an European British subject residing in a Native State when there is no doubt as to his identity, a refund may be allowed without reference to the Political authorities.

Board's Proceedings, No. 114, 1st May 1901.
Do. No. 338, 23rd December 1901.

3. *Air-guns*—when not adapted for use with explosive substances should be classed as toys and passed at 5 per cent. *ad valorem* under article 71, schedule IV of the Tariff Act—*vide* Government of India letter printed in B.P., No. 331, 31st October 1898. Otherwise they will be liable to duty under item No. 1, schedule II of the Tariff Act.

4. *Salt used for packing provisions*—such as hams, cheese, etc., is liable to payment of duty unless the importer wishes it to be destroyed at the Custom-house. The salt used has been found generally to weigh half as much as the provisions, where the latter are packed wholly in salt without

any admixture of other substances, such as saw-dust, and in cases where importers accept this scale the packages need not be opened. If the salt is pure and unmixed with other substances, or is only slightly so mixed, duty is charged upon it, or it is destroyed as the importers may wish. If the salt is largely mixed with, say, saw-dust, it is passed free without question, but in doubtful cases the Customs-collector decides whether it can be passed free or not.

Board's Proceedings, No. 699, 10th March 1883.
 Do. No. 969, 6th April 1883.
 Do. No. 3211, 25th October 1883.
 Do. No. 196, 4th June 1890.

5. *Fruit in spirit.*—Packages declared to contain fruit preserved in spirit should be examined in every case to ascertain whether the bottles are filled with fruit or not; if they are, they may be passed as provisions; if not, the importation should be taxed as spirit, and the case dealt with under the law as one of false declaration.

Board's Proceedings, No. 1321, 12th May 1883.
 Do. No. 3211, 25th October 1883.
 Government of India Notification, No. 3945, dated 26th October 1883, published in the *Fort St. George Gazette*, dated 13th November 1883, page 729.

Board's Proceedings, No. 3785, 7th November 1884.
 Do. No. 88, 4th March 1889.

Government of India Notification, No. 1864 (Finance and Commerce), dated 12th April 1889, printed in the *Fort St. George Gazette*, dated 7th May 1889, page 297.

Government of India Notification, No. 1908 (Finance and Commerce), dated 8th May 1891 (Board's Proceedings, No. 254, 13th June 1891).

Board's Proceedings, No. 458, 13th September 1888.
 Do. No. 176, 21st May 1889.
 Do. No. 240, 13th July 1889.
 Do. No. 301, 22nd August 1889.
 Do. No. 337, 2nd August 1890.
 Do. No. 87, 26th February 1891.
 Do. No. 458, 7th October 1891.
 Do. No. 228, 25th April 1892.
 Do. No. 275, 23rd May 1892.
 Do. No. 257, 15th June 1893.

6. No notifications of exemption from duty made before the passing of the Indian Tariff Act, 1894, are to be regarded as now in force. Duty should be charged on all articles strictly and solely with reference to the schedules in the Act.

Board's Proceedings, No. 284, 27th July 1894.

Warehouse-rent.

33. Goods are to be allowed to remain in a Custom-house free of charge for four days only.

2. After that period single rates are to be charged on each package for seven days.

3. After seven days treble rates are to be charged. These penalty rates may, however, be reduced at the discretion of the Customs officer.

4. The day of landing and that of removal are to be reckoned as one day; Sundays and holidays are not reckoned in the rent free terms. When delay is caused by the inability of the Custom-house officers to examine and pass the goods, such delay is not to be reckoned.

5. The foregoing rules are equally applicable to personal effects deposited in the Custom-house.

6. The rates of wharfage or godown rent are given in Appendix J and are equally applicable to all Customs ports. The rate of one rupee per mensem per 100 cubic feet of space should be applied to goods not specified in the list.

7. When the amount of rent due is found to be less than 6 pies in each case, the charge will be remitted, the goods being passed free of rent.

8. The rates of rent for the public warehouses in the Madras Presidency are the single rates referred to above and these are chargeable from the date of receipt of the goods in the warehouse to the date of issue, the day of receipt and the day of issue being reckoned as one day.

Exports.

34. All goods for exportation must be entered for that purpose at the Custom-house. Shippers of export goods must deliver a full and true specification of such goods in the Shipping-Bill.

2. The date on which the goods were entered outwards at the Customs will be the date of exportation in the event of any change being made in the rates of duty or in any fixed valuation.

3. Persons may produce invoices in support of the quantities and weight of goods as entered in the Shipping-Bill; and also in support of the value, where it is not contained in the Tariff, subject to the provisions contained in sections 29 and 32, Act VIII of 1878.

4. The tare of packages must be written on each package by the exporter, or entered in the Shipping-Bill, when the duty on goods is chargeable by weight.

5. Goods to be exported free must be entered in a separate application, as also goods for drawback. Goods liable to duty must not be mixed with either of the former kinds.

6. The operation of so much of section 76 of the Sea Customs Act VIII of 1878, as relates to export boat notes having been suspended under G.O., No. 133, dated 1st February 1882, the following instructions issued by the Collector of Sea Customs, Madras, should be followed at all the ports as far as practicable. When the cargo is about to be shipped, a duplicate of the Shipping-Bill will be presented by the shipper to the Customs tide-waiter, who, after satisfying himself that the Deputy Collector's and Export Manager's initials are attached thereto, will enter on the back of the Shipping-Bill the quantity and description of the packages shipped with the number of the boat, and will attach his initials to the same, care being taken that the number or quantity does not exceed that prescribed for an ordinary boat-load. Should the number or quantity of the articles to be shipped exceed that prescribed for a boat, the Shipping-Bill should again be presented to the tide-waiter who will make a second entry on it, and so on, till the total number entered in the Shipping-Bill has been shipped. After all the articles have been exported, the shipper or his authorized agent shall certify the quantity and value of the goods actually shipped on the reverse of the duplicate Shipping-Bill and return it to the agents of the

vessel who will file it along with the export manifest at the Custom-house within five clear working days after the departure of the vessel.

7. No outward-bound vessel will be allowed to receive cargo on board until application has been made at the Custom-house, and an order has been granted signed by the Collector or Deputy. The application will specify the name, tonnage, and nation of the vessel, the name of the master, and the name of every port for which cargo is shipped. If goods are shipped prior to grant of the order, the master is liable to a penalty not exceeding Rs. 1,000.

No. 215, 4th January 1865; Gazette Notification, 15th June 1866; G.O., No. 951, 20th June 1881; and Board's Proceedings, No. 1310, 8th July 1881.

8. Shipping-Bills for goods intended for other Presidencies should be invariably made out in English or in diglott. Shipping-Bills in the vernacular should be avoided, as far as practicable.

Board's Proceedings, No. 440, 4th September 1888.
Do. No. 525, 2nd November 1888.

Exportation of Special Articles.

35. Before goods bonded or subject to excise duties or entitled to drawback or exported under special rules and restrictions are permitted to be exported, the exporters may be required to give security that the goods shall be duly shipped, exported and landed at the place for which they are entered outwards. The bond will be for double the amount of duty leviable.

2. Fresh provisions may be shipped in Masula boats to all steamers and ships without application.

3. Coals may be shipped to the Peninsular and Oriental and French mail steamers without application. Shipping-Bills must be put in by agents as soon as possible after the arrival of steamers. Application must be made for permission to ship coal to all steamers except those of the Peninsular and Oriental Company and the French mail steamers.

No. 215, 14th January 1865; Gazette Notification, August 1868, page 362.

Rules regulating the Grant of Drawback.

36. Parties requiring to ship goods with a claim to drawback must bring them to the Custom-house at least 24 hours before it is intended to ship them.

2. The goods shall be placed in charge of such officer of Customs as the Customs-collector may arrange for.

3. All drawback applications shall pass through such examination as may be arranged by the Customs-collector. The duty bill and invoice shall be produced and goods examined at the Customs-collector's discretion. If the exporter is other than the importer, a certificate of sale containing also the date and place of import and a description of the goods from the importer shall be produced.

4. When the goods have been examined, each exporter must apply, in writing, for an officer of Customs to accompany the packages of drawback goods, at the same time depositing for his services such sum not exceeding six rupees as the Customs-collector may direct.

5. When the pass order has been given, the Customs officer appointed to take the goods on board will see that they tally with the pass or duplicate Shipping-Bills before the goods leave the Custom-house.

6. The Customs officer must see the goods from the Custom-house to the boat and carry with him the pass order, and after seeing the goods on board and lowered into the hold, he shall endorse a certificate to that effect on the back of the pass and return it to the shipper, who will then act in accordance with section 52, Act VIII of 1878.

G.O., No. 1273, 2nd October 1880; Gazette Notification, 11th December 1883, page 832; G.O., No. 1479, 11th November 1880.

7. Drawback is admissible in the case of all articles re-exported by parcel post, in whatever manner imported, provided that adequate proof is produced of the payment of import duty, of the identity of the articles, and of their re-export being effected within two years from the date of importation, or within such extended term not exceeding three years as the Chief Customs-authority may, on sufficient cause being shown, determine in any case.

Board's Proceedings, No. 78-832, Mis., 5th April 1902.

Payment of Drawback prohibited.

37. The payment of drawback upon the re-exportation of goods to any of the foreign ports in India mentioned in Appendix K is prohibited. Likewise the transhipment at Customs ports of goods liable to Customs duty on importation when such goods are destined for any of the ports above mentioned and the shipment for exportation to any of the said ports of warehoused goods in respect of which payment of drawback and transhipment are prohibited under sections 49 and 134 of the Sea Customs Act, VIII of 1878, are prohibited.

Gazette Notification, 11th December 1883, page 820.

Port Clearance.

38. Application for port-clearance will be made by the master of a vessel 24 hours before his intended departure, and he is bound to answer questions regarding the ship's departure and destination.

2. Should the master attempt to leave without a port-clearance, he is liable to a fine not exceeding Rs. 500, and should he actually so leave, he is liable to a fine of Rs. 1,000.

3. No outward-bound vessel will be allowed port-clearance until the whole of her cargo entered in the import manifest has been landed or satisfactorily accounted for. A guarantee is also required in the prescribed form for the payment of duty, etc.

4. Under section 66 of Act VIII of 1878 and Notification of Government, dated 15th January 1887, port-clearance may be granted to all vessels except Native craft or the ship's agent furnishing such security as the Customs-collector deems sufficient for duly delivering within five days from the date of such grant, the export manifest and other documents specified in section 63. As regards Native craft, the procedure laid down in section 158 of the Act must be complied with before clearance can be obtained.

The export manifest must contain a full and true specification of all goods shipped according to the number and quantities noted on the Shipping-Bill, with which the entries in the manifest are checked. The name of the shipper inserted in the manifest must, in all instances, agree with the export permits. The manifest must be given in duplicate, and one copy will be retained at the Custom-house, the other being returned to the commander or agents or forwarded by post by the Custom-house to Customs ports of destination as the case may be.

5. Persons must produce before clearance a certificate from the Deputy Conservator of the Port at Madras and the Port officers at the outports stating that all charges have been paid and the forms of his office complied with. At the ports of Madras, Masulipatam, Tondi and Ammapatnam such certificates may, at the discretion of the Port officers, be granted immediately after the arrival of the vessels on the agents furnishing a guarantee that the regulations of the Marine Department will be duly complied with.

G.O., No. 308, Revenue, 1st April 1902.

G.O., No. 496, Revenue, 5th June 1902.

6. Exporters of goods on the smaller Native craft will produce to the Customs the same Shipping-Bill and pass as for goods shipped on square-rigged vessels, and the same rules and forms will be gone through in the entry and passing of goods exported as are observed with respect to such vessels.

7. If goods liable to duty on importation, or goods removed from a warehouse for exportation, or goods entitled to drawback on exportation, be entered in the manifest and not duly shipped, or if they are certified to be short-shipped, they will be liable to confiscation.

8. Port-clearance will not be granted for any vessel having on board emigrants for any colony to which emigration is declared lawful under the provisions of Act XXI of 1883 until a certificate is produced from the Protector of Emigrants that the requirements of Act XXI of 1883 have been duly fulfilled by the master of such vessel.

G.O., 12th November 1860; No. 215, 14th January 1865; Gazette Notification, 15th June 1866; Gazette Notification, 1st February 1887, page 73.

9. The number of crew and passengers should be noted on every port-clearance granted to vessels leaving Indian ports for Ceylon, as also the date on which the vessel actually leaves the port.

Board's Proceedings, No. 247, 23rd June 1897.

Rules for Coasting Steamers.

39. Rules framed to carry out the provisions of chapter 15 of the Sea Customs Act VIII of 1878, in their application to vessels sailing under a General Pass.

General.

1. In these rules the word 'agent' shall include masters and owners.

The words 'Customs port' shall include any foreign ports regarding which it has been notified, under section 13 of the Sea Customs Act VIII of 1878, that all goods imported from, or exported to, them shall be treated as goods imported from, or exported to, Customs ports.

The words 'foreign port' shall include all foreign ports, whether on the continent of India or not, except those regarding which a notification has been issued as above.

The words 'dutiable cargo' or 'dutiable goods' shall be held to mean—

- (a) all goods shipped from foreign ports for Customs ports, whether transhipped at any Customs port or not;
- (b) all goods specified in schedules 2, 3, 4 and 5 of the Tariff Act VIII of 1894, whether shipped from or to foreign ports or Customs ports;
- Board's Proceedings, No. 457, dated 3rd November 1894.
- (c) all goods exported under claim for drawback or under bond for duty of Customs or Excise;
- (d) all goods, the importation or exportation of which is prohibited or restricted under section 18 of the Sea Customs Act, or any other law for the time being in force.

The words 'free cargo' or 'free goods' shall be held to mean all goods which do not fall within the above definition of dutiable.

2. A general pass in the form prescribed (Appendix L) shall be issued for each steamer under the signature of the Collector of Customs at (Calcutta, Madras, or Bombay as the case may be). It shall be terminable on the 31st of July in each year, and shall be renewable by endorsement on application to the Collector of Customs. It shall be stated on the face of every general pass whether it is valid—

- (a) for certain specified ports only;
- (b) for all ports throughout certain Presidencies; or
- (c) for all Customs ports throughout India.

The pass shall remain in charge of the commander or other responsible officer of the vessel for which it is granted. It shall be kept posted up in a conspicuous place on board, and shall be shown to any Customs officer on demand.

A copy of these rules shall be furnished with each pass for the use of the ship to which it relates.

The agents or owners may choose at their option at which Presidency the pass shall be taken out.

3. By applying for a general pass the agents of a vessel bind themselves, should a pass be granted, to be responsible—

that no goods shall be carried by her in contravention of any law for the time being in force;

that all provisions of the Customs Act and of these and all other rules legally promulgated in accordance with the said Act, by the authorities of this or any other Presidency in which the pass is in force, shall be duly observed;

that all port and light dues shall be paid and all duties short levied or refunds or drawbacks erroneously disbursed in consequence of errors or omissions in the cargo books, manifests, or other documents they are required to keep or put in, shall be made good on demand; and further

that they shall deposit with the Collector of Customs a sum in cash or Government promissory notes, amounting to Rs. 500 for each vessel but not more than Rs. 3,000 for any one company or line, and shall give him a general authority to recover from the said deposit all sums adjudged to be due from them whether as dues, duties, recoveries, fees or penalties, in respect of the vessel for which the pass is granted, or of any other vessel or vessels belonging to the same owners and also sailing under a general pass.

Nothing in this condition, however, shall be held to prejudice their right to appeal as provided by section 188 of the Sea Customs Act VIII of 1878, in any case in which they may consider themselves aggrieved by the Collector's decision.

4. A cargo book in the form prescribed (Appendix M) should be kept on board every steamer sailing under a general pass. The said cargo book shall be kept in accordance with the requirements of section 165 of the Sea Customs Act VIII of 1878, and shall further show separately the dutiable and free cargo received at each port for each port whether Customs or foreign. Cargo received for transhipment shall be shown as for the port at which transhipment is to take place, but the port of ultimate destination shall also be given.

The keeping of the said cargo book shall not be held to dispense with the presentation of manifests, except in so far as may be provided in these rules.

The agents shall be at liberty to add to the form prescribed any columns they may require to adapt it to their own purposes.

5. Nothing in these rules shall be held to exempt the agents or masters of vessels sailing under a general pass from payment of any fees for special services or from any restrictions as to lading or discharge of dangerous goods imposed upon them by the rules of any port at which the pass is valid.

Lading and Clearance.

6. Vessels sailing under a general pass may be entered outwards, and Shipping-Bills granted in anticipation of arrival.

7. No goods, except transhipment goods and passengers' baggage, shall be received on board without a Shipping-Bill. All Shipping-Bills shall be in English; and at ports where there are no other facilities for their preparation in that language, the agents of the vessel shall be bound to provide for this requirement; Shipping-Bills shall be in the form prescribed (Appendix N). For free goods they shall be prepared in duplicate, printed in black and blue. For dutiable goods they shall be in triplicate, printed in black, blue and red, with the word DUTIABLE printed across in large type in red ink.

8. Free cargo may be shipped at any time, day or night, except on Sundays or holidays, without special permission or supervision; provided that no goods shall be shipped at night without supervision, except such as have been waterborne for shipment during ordinary working hours. At the port of Madras, however, goods can be shipped only from 6 A.M. to 6 P.M., or from sunrise to sunset, but not afterwards, unless the cargo boats

have left the pier by 6 P.M., in which case all cargo may be shipped on board the same evening, subject to the right of the Port officer to regulate the boat traffic on considerations of weather. The Collector of Sea Customs, Madras, may extend the time for the shipping of goods on good cause for granting the extension being shown. Goods to be exported on contract mail vessels may be shipped at the pier up to 9 P.M. on sundays, and holidays, as well as on ordinary week days.

Note.—Loading boats is not shipping goods as the term is used in the above rule; nor are goods loaded in boats alongside the wharf at Cocanada and other similar tidal ports water-borne for shipment until the boats leave the wharf. At such tidal ports, boats may be loaded with free goods in the creek at night, without supervision, provided they are waterborne for shipment during ordinary working hours.

Board's Proceedings, No. 28-404, Mis., 12th February 1902.

9. Dutiable goods shall not be shipped except under Customs supervision. The original Shipping-Bill shall be filed at the Custom-house, and the duplicate shall accompany the goods on board. The triplicate shall be retained by the officer supervising the shipment either at the wharf or on board, who, after endorsing upon it the particulars of the goods actually received on board, shall return it to the Custom-house for use in checking the vessel's export general manifest, as provided below, Rule 13.

10. The agents shall cause similar endorsements to be made upon the duplicate Shipping-Bills both for free and for dutiable goods. Those for dutiable goods shall accompany the vessel; those for free goods shall be retained by the agents for presentation with the export manifest.

11. Port-clearance must be applied for during office hours, unless otherwise directed by the Chief-Customs officer, and at least four hours before the departure of the vessel, and must be sent on board before she actually leaves the port.

12. The export manifest shall be in the same form as is prescribed for the cargo book by Rule 4. It must be put in by the agents within five clear working days from the date of port-clearance, and must be accompanied by a duplicate prepared in separate parts—one for each port for which goods have been shipped, and by the duplicate Shipping-Bills for free goods endorsed with particulars of actual shipments as required by Rule 10.

13. After the original and duplicate have been compared and checked with the triplicate Shipping-Bills for dutiable goods, and the duplicate Shipping-Bills for free goods, one copy of the different parts of the manifest shall be sent by post, together with the corresponding duplicate or triplicate Shipping-Bills, as the case may be, to the Customs-collector at the ports to which they respectively relate, and the original export manifests shall be retained for use in conjunction with the original Shipping-Bills in recording exports statistics.

Entry and Discharge.

14. Within 24 hours after arrival in any Customs port, terminal or intermediate, a duly authenticated extract from the cargo book kept on board as required by Rule 4, showing all cargo, free or dutiable, to be discharged, whether for landing or transhipment at that port, shall be presented at the Custom-house, together with the duplicate Shipping-Bills

referred to in Rule 9 for all dutiable cargo comprised in the extract which may have been shipped at Customs ports.

Note.—The form of the extract may be modified by the substitution of columns for record of presentation of bill-of-entry and final clearance of dutiable goods, for column 7 and onward in the form of cargo book.

15. At ports where the cargo is to be discharged direct on to a wharf, a duplicate of the extract from the cargo book shall be furnished for use in checking the cargo as it is landed. When the cargo has to be discharged into boats, the duplicate copy may be dispensed with, but a boat-note showing clearly all particulars necessary to the identification of the packages, and signed by a responsible officer of the ship, shall accompany each boat-load ashore: provided that at ports of call where the extract from the cargo book to be put in under Rule 14, or a list of the cargo is handed to the Customs officer on board, or accompanies the goods ashore, no boat-notes or duplicate extract from the cargo book need be insisted upon.

16. At ports in the Lower Provinces of Bengal and at ports in the Madras Presidency (the chief port of Madras excepted), discharge may be commenced, as soon as the vessel drops anchor, when free cargo may be landed at any time, day or night, without special permission or supervision, but no cargo from any foreign port and no cargo from any Customs port which was transhipped from a foreign port shall be discharged except under the written authority of the proper officer of Customs.

17. At ports in the Bombay Presidency discharge may be commenced as soon as the vessel drops anchor, and cargo, whether dutiable or free, may be landed at any time, day or night, except on Sundays and holidays, without special permission or supervision, except in respect of work at wharves where supervision may be necessary out of hours: provided that the agents shall be responsible that dutiable cargo shall be covered by separate boat-notes or lists if the cargo is discharged by boat and stacked separately on the wharf, and that it shall only be delivered on production of bills-of-entry duly passed by the Customs Department and on payment of any duty that may be due upon them.

18. These bills-of-entry shall be in the usual form for goods imported by foreign-going vessels, and shall be granted upon the extract from the cargo book filed at the Custom-house as required by Rule 14, after check, if the goods are said to have come from a Customs port, with the Shipping-Bills filed with the extract.

Note.—See note to Rule 14.

19. At the port of Madras, subject to the right of the Port officer to regulate the boat traffic on considerations of weather, goods may be landed on the beach or at the pier at any hour between 6 A.M. and 6 P.M., or sunrise and sunset, but not afterwards, unless the cargo boats have left the ship's side by 6 o'clock P.M., in which case they shall be entitled to discharge at the pier the same evening. Goods imported by contract mail vessels, however, may be discharged at the pier up to 9 P.M. on Sundays and holidays, as well as on ordinary week days. The Collector of Sea Customs may, at his discretion, extend the time for the landing of goods on good cause for granting the extension being shown. The regulated fees must be paid to the subordinates of the Customs and Marine Departments in accordance with the prescribed rules in consideration of the extra labour entailed,

whenever they are called upon to work overtime or on Sundays and holidays under the orders of the officer in charge of the Custom-house.

20. Except at ports in the Lower Provinces of Bengal, free cargo may be removed by the owners as soon as it has been checked off on the extract from the cargo book furnished for the purpose, or cargo list, or boat-notes, as contemplated in Rule 15. When the cargo has not been checked off on the original extract from the cargo book, the cargo list, duplicate extract or boat-notes used for the purpose, as the case may be, shall be retained for subsequent comparison with the original extract from the cargo book.

21. The agents of the vessel shall be bound to account, on being called upon to do so, for all discrepancies both as to free and as to dutiable cargo and to make all amendments necessary to secure the correctness of the documents put in by them.

22. The agents shall further be bound to undertake that when the vessel touches at any foreign port in the course of any coasting voyage, a certificate under the signature of the chief officer of Customs at such port, shall be despatched within 48 hours of her departure, to the Customs-collector of every Customs port for which she has taken in cargo at such foreign port, giving number and description of packages, numbers and marks they bear, and a general description of their contents.

They shall also be bound to furnish to the Chief Customs officer of any Customs port from which any goods may have been shipped under bond for Customs or Excise duty, or under claim for drawback, for any foreign port, a certificate from the Chief Customs officer of the said foreign port showing particulars of discharge of such goods.

Transhipment.

* 23. All transhipment cargo to be discharged or received by a vessel sailing under a general pass shall be distinctly entered in the cargo book of such vessel, and in the extract from the cargo book, or the export general manifests to be put in under Rule 14 or 12, respectively, as the case may be.

* 24. The particulars of all cargo discharged for transhipment shall be entered by the Customs officer on board the discharging vessel, or if there be no Customs officer, then by a responsible officer of the ship in a boat-note or boat-notes with counterfoils, and no such cargo shall be received on board without a boat-note, which shall be endorsed by the receiving officer in the same manner as a Shipping-Bill.

Separate boat-notes shall be given for free and dutiable goods, respectively, those for the latter being rendered readily distinguishable by having the word DUTIABLE printed across the face in large type in red ink.

* 25. The counterfoils shall be sent to the Custom-house before the vessel sails, and shall be afterwards checked with the inward extract from the cargo book, put in by the discharging ship under Rule 14, and if the goods are from a Customs port or Indian foreign port, with the export manifest and Shipping-Bills, or the certificate of shipment, received from such port as provided by Rules 12 and 23.

* 26. The boat-notes shall also be sent ashore, and shall be presented by the agents of the receiving ship in support of the export general manifest to be put in by them after the vessel's departure, as provided by Rule 12. If the goods covered by them are for a Customs port, they shall, after the export general manifest has been checked, be forwarded as accompaniments with the duplicate manifests to the port of destination. If the goods have been shipped at a Customs port, the Shipping-Bills relating to them, received from the port of shipment, shall be sent on, with the boat-notes and the duplicate of the export manifest, to the port of destination.

Note.—A strict comparison of the export manifest received from the port of shipment with the extract from the cargo book put in at the port of discharge should be made. Should the former not be received before discharge takes place the comparison should nevertheless be carried out as soon as it arrives, and the Customs officer at the port of export should be requested to expedite its despatch. If any discrepancy is found at the time of discharge, the Customs officer will, of course, levy such duty as may be deficient at once. If it is only discovered subsequently, he must levy it as best he can from the importer. He will also note that the master of the vessel is punishable under section 167, clause 66 of the Sea Customs Act, if he has omitted to state that the goods are dutiable and transhipped and further that the importer is liable to punishment under section 167, clause 72, if he has described goods transhipped at a Customs port as shipped thence and omitted to declare that they came from a foreign port.

Board's Proceedings, No. 62, 1st March 1898.

* 27. Free goods may be transhipped as above without supervision.

Dutiable goods shall not be transhipped unless otherwise directed by special order in writing, except in the presence of an officer of Customs, who shall fill in the boat-notes and counterfoils required by Rule 25.

* 28. If any cargo on which duty has to be recovered at the port of discharge shall have been transhipped for any Customs port, the master of the receiving vessel shall, before he sails, present to the Customs officer on board a list in duplicate of all such cargo received by him for each such port. The Customs officer after verifying the lists shall retain one copy and return the other to the master for presentation on arrival to the Customs-authorities at the port of destination.

In the case of dutiable transhipment goods from a Customs port, the duplicate Shipping-Bills brought on by the discharging vessels shall be transferred to the master of the receiving vessel with the copy of the transhipment lists of goods on which duty is to be recovered for presentation at the Customs port of discharge.

* 29. Transhipments of dutiable goods from foreign-going vessels shall be subject to general rules as to liability to fees and necessity for tranship permits before transhipment is allowed.

30. The foregoing Rules 23 to 29 * are not applicable to ports in the Lower Provinces of Bengal. At those ports goods for transhipment shall be dealt with as provided in the rules laid down by notification of the Government of Bengal, dated the 26th November 1883, and the notice of the Collector of Customs, Calcutta, dated the 27th June 1882.

Stores.

31. No stores shall be landed, transhipped, unladen, shipped, or water-borne for shipment without the written authority of the proper officer of Customs.

Passengers' Baggage.

32. Passengers' baggage may be shipped and discharged at any time without supervision or restriction except as regards baggage shipped at foreign ports. It will be the duty of the master to enter all such baggage in his cargo book and extracts therefrom to be presented under Rule 14, and to see that no such baggage is landed out of hours at any Customs port unless it has been passed by a Customs officer on board.

Board's Proceedings, No. 116, 18th March 1889.

Port Dues.

40. The rates of port dues to be levied on vessels entering the ports specified in the first column of Appendix O shall be at the rates laid down in the third column of the said appendix.

2. Such dues shall be levied subject to the conditions mentioned in the fourth column, and the explanations given at the foot of the said appendix.

3. As regards the levy of port dues, such ports as have been included within double brackets in the first column of the said appendix shall be treated as if they were only one port; every vessel in respect of which such dues have been charged and taken at one of any of the said ports being exempted from the dues on entering another port bracketed with it immediately after leaving the one in which the dues were charged and taken.

G.Os., No. 243, Marine, 10th June 1889; No. 351, Marine, 12th April 1897; No. 574, Marine, 4th July 1898; and No. 1005, Marine, 2nd December 1898.

4. In the case of vessels entering a port in ballast and not carrying passengers, the rates of port dues chargeable shall be three-fourths of the rates laid down in Appendix O, and only half these rates will be charged when a vessel entering a port does not discharge or take in cargo or passengers therein (with the exception of such unshipment and reshipment as may be necessary for purposes of repair).

Board's Proceedings, Mis. No. 1111, 4th May 1901.

Boat Rules.

41. The following rules have been passed by the Government of Madras under the provisions of section 6, clause (k) of Act X of 1889 for licensing and regulating catamarans plying for hire, and flats and cargo, passenger and other boats (not being boats coming into the port from any system of inland navigation) plying whether for hire or not, or whether regularly or only occasionally in, or partly within and partly without, any port, and for determining the quantity of cargo and number of passengers to be carried by any such vessel.

Note.—The expression "boat" or "boats" when used in any of the following rules shall be held as including steam launches, catamarans, flats, cargo, passenger and other boats.

1. No person, either as owner or servant, shall use any boat to carry goods or passengers, whether for hire or not, to or from any ship or vessel at the port, or from place to place within the limits of the port as defined for the

time being, unless such person shall have previously received a license from the Registering officer to so use such boat and unless the boat which such person shall so use has been registered as hereinafter mentioned. This rule is not to be considered as interfering with boats forming part of a vessel's equipment or boats maintained solely for purposes of pleasure. The Registering officer may, if he see fit, withdraw this exemption.

2. Owners of licensed boats shall supply the tindal of each registered boat with a printed copy of these rules and of any written directions issued by the Registering officer for carrying the same into effect, which copy shall be shown by such tindal to any passenger by such boat demanding to see the same.

3. The Registering officer shall, upon the application of the owner or owners of a boat, and upon such boat being brought by him or them to such place as the Registering officer shall appoint for that purpose, survey and measure, or cause to be surveyed and measured, such boat in the presence of the owner or owners thereof or of any other person duly appointed for that purpose by such owner or owners, and, on being satisfied that a boat is seaworthy and fit for the service of the port, will, upon the owner or owners delivering to him a document signed by such owner or owners specifying his or their name or names, occupation or respective occupations and place or respective places of residence and subscribing to a declaration that he or they fully understand these rules, grant a license, in a form approved by Government, to such owner or owners to use the boat for the purposes of carrying goods and passengers or goods or passengers, whether for hire or not, within the limits of the port. Such license shall express the dimensions of the boat, its rig, the equipment and the number of the crew considered necessary by the Registering officer, as well as the number of passengers and quantity of cargo it is to be permitted to carry and whether for hire or not, and every such license shall also contain a number for such boat and the name or names, occupation or occupations, and place or places of residence of the owner or owners thereof, and the name and place of residence of the tindal of such boat; all of which particulars shall be entered by the Registering officer in a book or register to be kept by him for that purpose.

4. Every boat being a steam launch the owner or master of which does not hold a certificate of survey under Act VI or Act VII of 1884 shall, before being licensed as hereinbefore provided, be surveyed by a person holding a certificate of competency as a First-class Engineer, who shall be selected for that purpose by the Registering officer and who shall report to the Registering officer as to the condition of the hull and machinery of such boat and the time for which her hull and machinery will be sufficient, and the Registering officer shall not license any such boat until her hull and machinery shall be declared by the person to be so selected to be sufficient for the service intended and in good condition, and the license granted under these rules in respect of such boat shall, unless forfeited as hereinafter provided, be in force for one year from the date of survey if the hull and machinery of such boat shall be reported to the Registering officer as aforesaid as sufficient for so long, otherwise such license shall be granted only for the time for which the hull and machinery of such boat shall be reported sufficient. A fee of Rs. 25 shall be paid by the owner of any such boat in advance to the Registering officer before any such survey shall be made, which fee shall be paid by the Registering officer to the person making the survey on receipt of his report.

5. Every boat being a steam launch having engines of under 50 nominal horse power shall, when plying, whether for hire or not, have on board in charge of her engines a person possessing a certificate of competency as an engine-driver granted under Act VI or under Act VII of 1884.

6. Every boat used for the purpose of fishing shall be registered in the manner hereinbefore provided, and the owner or owners of every such boat shall obtain a license for such boat in manner hereinbefore also provided, and every such boat shall carry on one of its sails and on each side of such boat a number to be assigned to such boat by the Registering officer when such boat is registered, and no person shall use any boat for the purpose of fishing until such license shall have been obtained and such boat shall have been registered nor without such number being so placed as aforesaid. Nothing in this rule shall apply to catamarans, shoe dhonies or canoes used exclusively for the purpose of fishing.

7. Every owner of a registered boat, not being a catamaran, shall paint upon a white ground in black English figures not less than six inches in length, on a conspicuous part of the bow of such boat on one side and of the quarter on the other, the number of such boat mentioned in the register and in his license. No person shall paint or cause to be painted or counterfeited upon any boat not duly registered any such figures as aforesaid or other mark likely to induce the belief that such boat has been registered.

8. For the better prevention of fraud and omission in painting on registered boats the figures above mentioned, the Registering officer shall cause the number of each boat on its being registered to be cut or branded thereon in the native characters most commonly in use in the port, and the owner or owners of every such boat shall keep cut or branded and painted on his or their registered boat the English and vernacular figures thereon and shall not hide or obliterate them or any of them. No person, whether an owner of a registered boat or boats or not, shall alter or erase, or shall assist in altering or erasing, any such figures as aforesaid. All numbers painted or branded on a registered boat shall be effaced by the Registering officer on the license granted in respect of such boat being withdrawn.

9. So often as the ownership of any registered boat shall be changed, the licensed owner shall, within six days after such change shall have taken place, produce his license to the Registering officer, who will cancel the same, issue a fresh license to the new owner of such boat, and amend the original entry in the register in respect of such boat or make a new entry in respect thereof as the Registering officer shall think fit, the new owner shall subscribe a declaration as provided in rule 3 before a license is issued to him.

10. So often as the tindal of any registered boat, not being a catamaran, shoe dhonie or canoe used for the purposes of fishing, shall be changed or any alteration shall be made affecting any of the particulars contained in the license held by the owner or owners of such boat, such change or alteration shall be reported within 24 hours after the same shall have taken place by the owner or owners of such boat to the Registering officer, who will amend such license and the register accordingly, except in cases where any such alteration affects the carrying capacity of such boat, in which cases the boat shall be re-measured and the original license held by the owner or owners thereof shall be cancelled and a fresh license be issued.

11. All owners of registered boats shall submit their boats, when called on to do so, to the inspection of the Registering officer or any person duly authorized by him, and shall execute such repairs to their respective registered boats as the Registering officer or such other person as aforesaid shall direct to render them efficient, and no owner or other person shall use any such boat until such repairs shall have been duly executed thereto.

12. All registered boats shall be manned and provided with such equipment as may be determined on by the Registering officer and noted in the license, and no owner shall allow his registered boat to ply without the requisite complement of men or equipment. Every owner of a boat licensed to ply for hire and the tindal of every such boat shall, if so required, carry in his registered boat such number of passengers and quantity of goods as shall be expressed in the license granted in respect of his registered boat.

13. All men employed as tindals in registered boats at a coast port other than the port of Masulipatam, and all men employed as tindals or as boatmen in registered boats at the ports of Madras and Masulipatam, shall be registered in the office of the Registering officer in a book to be kept for that purpose by him, and no others shall ply, or be allowed to ply, in registered boats except on emergency and with the permission of the Registering officer. No person who, in the opinion of the Registering officer, is unaccustomed to the use of boats or is inefficient shall be registered either as a tindal or as a boatman or shall be employed in any registered boat.

14. The owner or owners of every registered boat at the ports of Madras and Masulipatam shall cause the tindal and every boatman employed in such boat, and the owner or owners of every registered boat at a coast port other than the port of Masulipatam, shall cause the tindal employed in such boat, to wear, when afloat in such boat, a metal badge engraved with the registered number of such boat; such badge shall be supplied by the Registering officer of the port free of charge in the first instance.

15. No tindal or boatman serving in any registered boat shall, by wilful neglect of his duty, cause any impediment to the service of such boat.

16. A registered boat shall not ply within the limits of the port between the hours of 6 P.M. and 6 A.M., without the permission of the Registering officer which is to be first obtained, nor shall a registered boat ply between 6 A.M. and 6 P.M., when any signal indicating bad weather or high sea is displayed from the Port flagstaff, without the special permission of the Registering officer.

17. No registered boat shall ply in fine weather if loaded with passenger or cargo beyond the number or quantity specified in the license granted in respect of such boat, or in rough weather with a greater number or quantity than that authorized for the occasion by the Registering officer; all persons shall, on being required so to do by the tindal or owner of a registered boat, leave the boat, or, as the case may be, remove therefrom such quantity of cargo which such person shall have placed, or shall have caused to be placed, in such boat as the tindal or owner shall require him to remove if the number of passengers or quantity of cargo then in such boat shall exceed the number or quantity, as the case may be, allowed by this rule.

18. Owners of registered boats will instruct the tindal of such boats to pay immediate attention to the following signals of the Commercial Code when displayed from the Port flagstaff, viz. :—

Flag S.—All boats to return at once to the harbour or landing place,

Flag K.—Surf is impassable,

Flag M.—Communication with the shore dangerous,

Flag N.—Boats can leave the harbour,

Flag F.—Boats cannot enter the harbour,

and also to the boat-muster flag—a square blue flag with four parallel red bars running acrosswise when hoisted at the Port flagstaff—which will be displayed on the Port officer desiring to carry out Rule 11.

19. No tindal or other person in charge of or navigating any registered boat shall attempt to make such boat fast to, or shall take it alongside of, a vessel approaching an anchorage before such vessel has come to an anchor.

20. All passengers and goods shall be landed or shipped from within the limits, if any, that have been determined by Government, and no person engaged in shipping or landing passengers or goods shall do so beyond such limits unless the sanction of the Chief Customs-authority at the port shall have been previously obtained.

21. The rate of hire to be charged for the carriage of cargo and passengers, respectively, will be determined from time to time by Government, and no owner of a registered boat licensed to ply for hire, or person deputed by any owner of such registered boat to carry any cargo or passengers for hire, shall demand a rate beyond that sanctioned by Government for the carriage of any such cargo or passengers.

22. Any person who shall be convicted of disobedience of any of these rules shall be liable to forfeit any license which may have been granted to him under any of these rules.

23. The decision of the Registering officer upon any matter in connection with these rules shall be open to appeal, which at a coast port shall be made to the Collector of the district, and at Madras to the Presidency Port Officer, provided that such appeal be preferred in writing within three days after the decision of the Registering officer shall have been communicated in writing to the party or parties concerned, and the decision of the Collector of the district or of the Presidency Port Officer, as the case may be, shall be final and conclusive.

24. The following fees shall be leviable for the survey, registration, licensing and inspection of cargo and other boats :—

	RS. A. P.
For each survey and measurement as required by the Boat rules, provided the boat is found seaworthy.	1 0 0
On each occasion of a boat being found unseaworthy on being surveyed	0 8 0
For registration on each of the occasions prescribed by the Boat rules	1 0 0
For granting a license on each of the occasions prescribed by the Boat rules	1 0 0
For each annual inspection	1 0 0

Half the above rates shall be due and leviable in the case of canoes and shoe dhonies; and in the case of catamarans the existing scale, under which the corresponding fees do not exceed 8 annas, shall continue to be in force.

N.B.—No fee is leviable for amending a license or register.

Note.—Attention is called to the provisions of section 54 of Act X of 1889, which is as follows:—

“If any person disobeys any rule or order which a Local Government has made in pursuance of this Act and for the punishment of disobedience to which express provision has not been made elsewhere in this Act, he shall be punished for every such offence with fine which may extend to 100 rupees.”

Special Rules for Observance at the Tuticorin Port.

1. Every boat loaded or unloaded, returning from the shipping in the roadstead or harbour of Tuticorin, shall touch at the Government Jetty for examination by the Sea Customs Department, unless it has been exempted from doing so in writing by the Sea Customs Superintendent.

2. No passenger shall be landed or embarked at any other place than the Government Jetty.

Board's Proceedings, No. 284, 15th July 1897.

Rules under the Petroleum Act.

42. The notifications issued under the different sections of the Petroleum Act and the rules framed thereunder are given below:—

Fort St. George, February 28, 1901.

(Published on page 325 of the *Fort St. George Gazette*, 5th March 1901, Part I.)

No. 112.—In exercise of the powers conferred by clause (3), section 1 of the Indian Petroleum Act, 1899 (VIII of 1899), and in supersession of all previous notifications on the subject, His Excellency the Governor in Council is pleased to direct that the provisions of the said Act, other than those relating to dangerous petroleum and the importation of petroleum, shall extend to the whole of the Madras Presidency with effect from the 1st April 1901.

Fort St. George, January 29, 1900.

(Published on page 169 of the *Fort St. George Gazette*, 6th February 1900, Part I.)

No. 56.—In exercise of the power conferred by section 3, sub-section (2), clause (a) of the Indian Petroleum Act VIII of 1899, Section 3 (2), and in supersession of all previous notifications on the subject, the Governor of Fort St. George in Council is pleased, with the previous sanction of the Governor-General in Council, to declare that petroleum imported into the Madras Presidency—

(1) at any port other than the ports of Cocanada, Madras, Tuticorin, Cochin, Calicut and Mangalore from any of the six ports last mentioned, or

(2) at any of the six ports last mentioned from any other of those six ports, or

(3) at any port in the said Presidency from any port in British India and not in the said Presidency shall, for the purposes of the said Act, be deemed to be transported.

Fort St. George, January 26, 1900.

(Published on page 264 of the *Fort St. George Gazette*, 13th February 1900, Part I.)

No. 68.—In exercise of the powers conferred by section 9 of the Petroleum Act, 1899 (VIII of 1899), and in supersession of Section 9. all previous notifications on the subject, the Governor of Fort St. George in Council is pleased, with the previous sanction of the Governor-General in Council, to make the following rules to regulate the importation of petroleum by sea into the Presidency of Madras:—

I. (1) All words and expressions used in these rules and defined in the Act shall in these rules have the meanings respectively assigned to them by the Act.

(2) In these rules—

“Petroleum declared dangerous” means petroleum which the master of a ship has declared under rule 3 to be dangerous petroleum;

“Certificated petroleum” means petroleum covered by a certificate granted at the port of shipment of such description as the Local Government may, from time to time, by written order prescribe, and to the effect that the petroleum is not dangerous petroleum;

“Uncertificated petroleum” means petroleum which the master of the ship has not declared under rule 3 to be dangerous petroleum, and which is not covered by a certificate as aforesaid;

“Petroleum reported dangerous” means petroleum stated, in a report signed by the Testing officer and deposited in the office of the Collector of Sea Customs, to be dangerous petroleum;

“Petroleum reported not dangerous” means petroleum stated in a report as aforesaid not to be dangerous petroleum; and

“Testing officer” means the testing officer appointed by the Governor in Council under section 10 of the Act for any port at which petroleum may be imported under these rules.

Ports at which Petroleum may be imported.

Cocanada.	Cochin.	II. The ports mentioned in the margin are
Madras.	Calicut.	hereby declared to be the only ports at which petro-
Tuticorin.	Mangalore.	leum may be imported.

Importation of Petroleum at the Port of Madras.

III. The master of every ship arriving at the port of Madras and carrying petroleum shall, on entering his vessel inwards and before landing any cargo, declare in writing to the Collector of Sea Customs—

- (a) what quantity of petroleum the ship is carrying;
- (b) whether any, and, if so, what part of it is dangerous petroleum; and
- (c) whether any, and, if so, what part of it is certificated petroleum.

Where the master declares that any petroleum is certificated petroleum, he shall produce to the Collector of Sea Customs the certificates covering the same.

IV. When petroleum is imported in bulk, the contents of each compartment of the tank-ship shall, for the purposes of sub-section (2), clauses (e) and (f) of section 9 of the Act, be regarded as a separate consignment.

V. (1) When the master of a ship shall have made the declaration in rule 3, the Collector of Sea Customs shall direct an officer to go on board the vessel and obtain samples of all the certificated and uncertificated petroleum on board.

(2) The master shall deliver to the officer aforesaid without charge samples of every variety of petroleum comprised in the petroleum, of which samples are to be taken under clause (1). Such samples shall, if such officer so require, be taken from the particular receptacles indicated by him and under his personal superintendence.

(3) Every different quality of oil shall be separately sampled, and when oil is represented to be of uniform quality, a sample shall be taken from one case in every ten thousand cases; when petroleum is imported in bulk, one sample shall be taken from each compartment of the ship.

(4) Every sample delivered under the foregoing clauses to the officer aforesaid shall consist of about forty fluid ounces, and every sample shall be rapidly poured, syphoned or otherwise transferred from the original tin or other receptacle in which it is stored into a separate bottle.

(5) When the samples required have been delivered to the officer aforesaid, such officer shall forthwith seal the bottles containing the samples, and shall label them with the name of the ship, the name of the consignee, and such other distinguishing marks as may be necessary. He then shall forward them to the Testing officer.

(6) The Testing officer shall test the samples thus received in the manner laid down in the first Schedule to the Act.

(7) When the results of the tests raise a doubt as to the quality of the petroleum in any consignment which is declared in the declaration under rule 3 to be of one uniform quality, the consignment shall be divided into three lots, and the number of samples laid down in clause (3) shall be taken from each lot, and every sample so obtained shall be tested in the manner laid down in the first Schedule to the Act.

(8) The Testing officer shall, as soon as practicable, and ordinarily within twenty-four hours after receipt of the samples, sign a report certifying that they are or are not, dangerous petroleum as the case may be, and shall forward such report to the office of the Collector of Sea Customs, where it shall be deposited.

(9) The fee for testing each sample shall be five rupees.

VI. No petroleum not covered by an import license granted under section 5 of the Act shall be landed until it has been reported not dangerous, save upon such conditions and at such places as the Collector of Sea Customs may prescribe.

VII. If the petroleum declared or reported dangerous on board a ship exceed forty gallons, no portion of that petroleum shall be landed, unless the whole of it is covered by an import license granted under section 5 of the Act.

VIII. If there is on board a ship uncertificated petroleum in respect of which the report of the Testing officer has not been deposited as herein-before provided, and also petroleum declared or reported dangerous, and the aggregate exceeds forty gallons, no portion thereof shall be landed unless the aggregate is covered by an import license granted under section 5 of the Act.

IX. Applications for import licenses required by rules VI, VII or VIII shall be in writing in the subjoined form I and shall contain the particulars prescribed therein.

X. When petroleum imported otherwise than in bulk is landed within the port—

- (1) It shall be landed only in cargo-boats, and after sunrise and before sunset, and only at such place or places as the Conservator of the Port shall direct;
- (2) No smoking, fire or light of any description shall be allowed in any cargo-boat during the time that the petroleum is on board the boat.

XI. All petroleum landed otherwise than in bulk may be stacked on the beach until the number of packages has been verified. This shall be done without unnecessary delay, and the petroleum shall then be conveyed to premises in respect of which a license for the possession of petroleum has been granted.

XII. When petroleum is imported in bulk, its removal from the ship shall be effected by means of a hose and a cast-iron pipe and it shall be pumped into storage tanks. The discharge shall be continuous day and night until completed, weather and appliances permitting. When working at night the electric light only shall be used, and when the ship has finished discharging, the pipe to the storage tanks shall immediately be emptied by means of a supplementary pump on shore. If for any cause the discharge of petroleum is at any time suspended, arrangements must be made by means of a valve for effectually preventing any of the oil left in the pipe from escaping.

XIII. Nothing in rules V to XII (both inclusive) shall apply to any petroleum which is intended only for lubricating purposes and has a flashing-point above 150° of Fahrenheit's thermometer. On the master of a vessel certifying in writing that any petroleum on board is of this description, the Collector of Customs may allow it to be discharged in the same manner as ordinary cargo; but the Commissioner of Police may at any time require a sample of any portion of it to be delivered to him with a view to having it tested.

Importation at other Ports.

XIV. The procedure prescribed by rules III to XIII to be followed at Cocanada, Tuticorin, Madras shall also be followed in the marginally-noted Cochin, Calicut, and ports: Provided that the powers and duty possessed Mangalore. under the above rules by the Collector of Sea Customs shall be possessed and exercised by the District Magistrate or such other officer as the Local Government may, from time to time, by an order in writing, appoint on this behalf.

Note.—The Deputy Magistrate of the Head-Quarter Division, Malabar, and the Deputy Magistrate, British Cochin, have been invested with the powers and duties possessed and exercised by the District Magistrate at the ports of Calicut and Cochin, respectively, under rules III to XIV of the rules—*vide* Notification published on page 1372 of the *Fort St. George Gazette*, dated 30th July 1901.

General.

XV. Nothing in the foregoing rules applies to petroleum other than dangerous petroleum comprised in a ship's stores and manifested as such, provided it is not of unreasonably large amount; if any question arises as to whether any petroleum manifested as ship's stores is of an unreasonably large amount, the decision thereon of the Collector of Sea Customs in Madras and of the District Magistrate or such other officer as aforesaid elsewhere shall be final.

Application for License to import Dangerous Petroleum to be granted under section 5 of Act VIII of 1899 (see Rule IX).

Name of applicant with particulars of residence.	Quantity of petroleum for which license is required.	Purpose for which the petroleum will be used.	Whether petroleum other than dangerous petroleum cannot be used for that purpose.	Remarks.
	GALS.			

STATION

Date

Signature of Applicant.

Ootacamund, April 28, 1891.

(Published on page 371 of the *Fort St. George Gazette*, 5th May 1891, Part I.)

No. 172.—In exercise of the powers conferred by section 9, sub-section (1) of the Petroleum Act XII of 1886, the Governor of Fort St. George in Council is pleased to appoint the District Surgeon at each of the ports mentioned in the margin, or, in his absence, the officer carrying on his duties, and the Health officer of the port of Tuticorin, as the Testing officer for the purposes of the Act.

Section 9 (1).
 Cocanada.
 Calicut.
 Mangalore.

Fort St. George, March 2, 1901.

(Published on page 325 of the *Fort St. George Gazette*, 5th March 1901, Part I.)

No. 114.—In exercise of the power vested in him under section 21 of the Petroleum Act, 1899 (VIII of 1899), His Excellency the Governor in Council is pleased to exempt from the operation of section 11 of the Act, and of the rules framed under section 9 of the same, all petroleum imported into the Madras Presidency which answers the following description, namely, the class of petroleum known as Heavy Mineral oil imported on account of Port Funds for use in lighthouses, provided that its flashing point is above 120° Fahrenheit and that it is imported as ordinary cargo in quantities not exceeding 1,000 gallons in each consignment.

Ootacamund, July 1, 1899.

(Published on page 838 of the *Fort St. George Gazette*, 11th July 1899, Part I.)

No. 279.—Under rule 13 of the rules made under section 9 of the Petroleum Act, 1899, and published in Judicial Notification, No. 466 at page 1071 of the *Fort St. George Gazette*, of the 8th November 1898, Part I, His Excellency the Governor in Council is pleased to invest the Port Officer at Tuticorin with the powers and duties possessed and exercised by the Collector of Sea Customs, Madras, under rules 3 to 12 of the rules framed under the said section to regulate the importation of petroleum by sea into the Presidency of Madras.

Government of India Notification, dated 11th August 1899, published in Fort St. George Gazette, dated 29th August 1899, page 1046 (Part I).

No. 1118.—In exercise of the powers conferred by section 22 of the Indian Petroleum Act, 1899 (VIII of 1899), the Governor-General in Council is pleased to apply to carbide of calcium the provisions of sections 5, 6, 8 to 10, 12 to 18, 23 and 24 of the said Act and to fix 5 lb. as the limit of the quantity of carbide of calcium which, under section 5 of the said Act, as applied by this notification, may not be imported, transported or kept without

a license, and to fix 5 lb. as the limit of the quantity of carbide of calcium which, under section 6 of the said Act, may be transported or kept by any one person, or on the same premises, without a license.

Fort St. George, January 9, 1902.

(Published on page 74 of the *Fort St. George Gazette*, 21st January 1902, Part I.)

No. 38.—In exercise of the powers conferred by section 9 of the Indian Petroleum Act, 1899 (VIII of 1899), and in supersession of previous rules on the subject, the Governor of Fort St. George in Council is pleased, with the previous sanction of the Governor-General in Council, to make the following rules to regulate the importation of carbide of calcium, other than carbide of calcium belonging to Government, by sea into the Presidency of Madras, and the granting of licenses to possess or transport carbide of calcium, other than carbide of calcium belonging to Government, in the said Presidency:—

RULES TO REGULATE THE IMPORTATION, POSSESSION, SALE AND TRANSPORT OF CARBIDE OF CALCIUM.

I.—Importation.

1. Carbide of calcium may be imported only at the port of Madras.
2. The master of every vessel arriving at such port and carrying carbide of calcium for discharge thereat shall, on entering the harbour and before landing any cargo, declare in writing to the Collector of Customs the quantity and description of such carbide of calcium.
3. On receipt of the declaration referred to in rule 2, the Collector of Customs shall, on the production of a license to import carbide of calcium granted under these rules, permit the carbide of calcium to the amount permitted thereby to be landed and conveyed to the combustible shed.
4. As soon as the carbide of calcium has been deposited under rule 3, a sample shall be taken of each consignment and forwarded to the Chemical Examiner to be tested.
5. Each consignment of the carbide of calcium shall be separately tested, and for that purpose a sample shall be taken from one drum or case in every two hundred drums or cases.
6. If after test any consignment is pronounced by the Chemical Examiner to be commercially pure, *i.e.*, to contain no impurities liable to generate phosphoretted or siliciuretted hydrogen so as to render the gas evolved liable to ignate spontaneously, it may be removed, under a license to transport carbide of calcium granted under Part III, to premises in respect of which a license to possess carbide of calcium has been granted under Part II.
7. If after test any consignment is pronounced by the Chemical Examiner to be not commercially pure, notice shall be given to the importer to destroy the consignment within seven days, and, if the importer fails to do so, the Collector of Customs shall cause the consignment to be destroyed by immersion in at least twenty times its bulk of water.

8. The fee for testing each consignment shall be five rupees.

9. Carbide of calcium shall be landed only between sunrise and sunset and at such place or places as the Collector of Customs shall direct.

10. Carbide of calcium may be imported only under a license granted under these rules. Such licenses shall be either general or special in Form A or Form B in the schedule, and may be granted by the local Government.

11. A general license to import carbide of calcium may be granted only to a person owning, or having a lease for at least one year of, a building fulfilling the requirements of rules 16 to 18.

12. A special license to import carbide of calcium may be granted for a particular consignment and for a specified period not exceeding six months, if the importer satisfies the licensing officer that the carbide of calcium will be stored in such a building as aforesaid.

13. The fee for a license to import carbide of calcium shall be five rupees.

* * * *

V.—General.

43. Where carbide of calcium—

(a) is imported or kept at any place after seven days from the date of its importation, or

(b) is transported, or

(c) is sold or exposed for sale,

it shall be contained in substantial hermetically closed metal vessels containing not more than one hundred and fifty pounds, having no copper in their construction and having attached to them labels stating in conspicuous characters the words—"carbide of calcium—dangerous if not kept dry," together with the following caution:—

"The contents of this package are liable, if brought into contact with moisture, to give off a highly inflammable gas,"

and with the addition,—

(d) in the case of a vessel kept, of the name and address of the consignee or owner;

(e) in the case of a vessel transported, of the name and address of the sender; and

(f) in the case of a vessel sold or exposed for sale, of the name and address of the vendor.

44. A licensing officer may, for reasons to be reported to the local Government, refuse a license in any case, the reasons for refusal being communicated to the applicant if a request to that effect is preferred by him.

45. Any explosion or accident occurring in connection with the importation, transport, possession, or sale of carbide of calcium shall be reported without delay at the nearest police station.

46. Where a licensee dies or becomes insolvent or becomes mentally incapable or otherwise disabled, the person carrying on the business of such licensee shall not be liable to any penalty or forfeiture under the Act or these rules for acting under the license during such time as may reasonably be necessary to allow him to make an application for a new license in his own name for the unexpired portion of the original license. Such new license shall be granted on payment of one rupee.

47. Where a license granted under these rules is lost or accidentally destroyed, a duplicate may be granted on payment of a fee of eight annas.

48. The fees leviable under these rules shall be levied by means of impressed stamps. If licenses and renewals of licenses are issued on impressed stamps, applications therefor may be written on plain paper. Otherwise the application for a license or renewal shall be written on an impressed stamp of value equal to the amount of the fee leviable in respect of such license or renewal, the license itself being issued on plain paper. Where an application for a license is written on an impressed stamp and the license is refused, the value of the stamp will, on application, be refunded to the applicant.

49. Any person holding a license or acting under a license granted under these rules shall be bound to produce the same when called upon to do so by any Magistrate or police officer of rank not lower than that of an officer in charge of a police station.

THE SCHEDULE.

FORM A.

REGR. No.

A general license to import carbide of calcium into _____ is hereby granted to _____, subject to the rules and conditions endorsed hereon.

This license shall continue in force till, and become void after, the 19

Signature.

Secretary to Government.

Dated the

19

ENDORSEMENT ON FORM A.

Rules.

[Here enter rules 1 to 11, 13 and 43 to 49.]

Conditions.

1. This license is given subject to the provisions of the Indian Petroleum Act, 1899 (VIII of 1899), and the above-mentioned rules for the importation of carbide of calcium made thereunder.

2. This license shall be valid for importation only. If the carbide of calcium covered thereby is transported to any place, it must be protected by a further license to transport carbide of calcium.

FORM B.

REGR. NO.

A special license to import calcium into is hereby granted to pounds of carbide of calcium, subject to the rules and conditions endorsed hereon.

This license shall continue in force till, and become void after, the 19

Signature.

Secretary to Government.

Dated the

19

ENDORSEMENT ON FORM B.

Rules.

[Here enter rules 1 to 10, 12, 13 and 43 to 49.]

Conditions.

1. This license is given subject to the provisions of the Indian Petroleum Act, 1899 (VIII of 1899), and the above-mentioned rules for the importation of carbide of calcium made thereunder.

2. This license shall be valid for importation only. If the carbide of calcium covered thereby is transported to any place, it shall be protected by a further license to transport carbide of calcium.

43. Rules under the Indian Arms Act XI of 1878.

No. 518, dated the 6th March 1879, and Rules under the Indian Arms Act, XI of 1878.

I. The Governor-General in Council is pleased, under section 27, to Home Department exempt from the operation of all prohibitions and Notification No. 4583, directions contained in sections 13, 14, 15 and 16 of dated 20th July 1901. the Indian Arms Act, 1878, other than those referring to cannon, articles designed for torpedo service, war-rockets, rifles of .303 bore or rifles of .450 or .577 bore of the Martini-Henry or Snider patterns, if such rifles have been imported into British India subsequently to the 20th February 1901 without the special sanction of the Government of India, balled ammunition which can be fired from rifles of the bores and patterns aforesaid, and machinery for the manufacture of arms and ammunition, the undermentioned persons, provided that, except where otherwise expressly stated, the arms or ammunition carried or possessed by such persons shall be for their own personal use and shall not exceed such quantities (if any) as the Governor-General in Council or a Local Government respecting the territories under

its control may from time to time declare to be reasonable for them to carry or possess:—

Note.—The addition of the words 'Sections 13, 14, 15 and 16 of' leaves the exempted classes and persons free to possess arms and ammunition, to go armed and (rule 3 of the rules under clause VI of the notification) to transport arms and ammunition in reasonable quantities. But the exempted classes and personages will not be free to sell, to manufacture, or to transport arms and ammunition without a license, save in so far as they are authorized to transport arms, etc., under rule 3 aforesaid.

(G.O., No. 581, 19th March 1879.)

(1) All Maharajas, Rajas, * Nawabs, Members of any Order of Knighthood; all persons to whom the Kaisar-i-Hind Medal has been awarded; all persons bearing a title conferred by the Government of India: all persons who have

Home Department
Notification No. 2904,
dated the 24th April
1901.
who received certificates on the 1st January 1877; all persons who are exempted from personal attendance at Civil Courts:

Note.—In the case of subjects of Native States, the Political Officers concerned should decide as to what persons are entitled to the benefit of exemption under this clause.

Home Department
Notifications No. 379,
dated the 27th Febru-
ary 1894, and No. 1415,
dated the 9th July
1897.

Home Department
Notifications No. 1012,
dated the 29th Febru-
ary 1892, No. 876, dated
the 22nd June 1893,
No. 459, dated the
22nd March 1895, and
No. 458, dated the 18th
March 1898.

(2) All Members or ex-Members of the Legislative Councils of the Governor-General, the Governors of Madras and Bombay, and Lieutenant-Governors of Bengal, the North-Western Provinces and Oudh, the Punjab and Burma:

(3) All Military and Naval Officers, all Soldiers or Sailors in the service of His Majesty the King, Emperor of India, all Volunteers, and such officers of the Police (including members of the Thagi and Dakaiti Department), Forest, Postal, Telegraph, Jail, Salt, Opium, and Excise Departments as the Local Government by general or special order may direct:

Note.—(1) "The officers exempted by the Local Government under this clause are—

- (a) Superintendents of Jails and Jailors; (b) Inspectors of Police of all classes and Sub-Inspectors of the Madras City Police; (c) Superintendents and Inspectors of Post Offices and Mail Overseers; (d) All gazetted officers of the Forest Department, Forest Rangers and Foresters; (e) All Assistant Commissioners, Inspectors and Assistant Inspectors of the Salt and Akbari Department (G.O., No. 2014, 26th October 1892). This order lays down also the classes of officers who are required to carry arms for the performance of their duty within the meaning of section 1 (b) of the Indian Arms Act and the occasions or kinds of duty at which such carrying of arms is necessary. The officers thus authorized and the occasions when the carrying of arms is permissible are—
- (i) Deputy Jailors and Warders of all grades in the Jail Department—when on actual duty.
- (ii) Head Constables and Constables in the Police Department—when escorting prisoners or treasure, when any serious breach of the peace occurs or is anticipated, and when they visit villages on beat duty at night or patrol high roads.

* The exemption made by this order ceased to extend to Raja Raghraj Bahadur Singh, Talukdar of Haraha. (Home Department Notification No. 902, dated the 31st May 1898.)

Ghat Taliaries—when they assist the regular Police in guarding roads and hill passes.

(iii) Sub-Inspectors, Petty officers and Peons in the Salt and Abkāri Department—while (1) forming part of a treasure escort; (2) on preventive duty and when they apprehend any resistance (with the previous orders in writing of the Inspector of the Circle).

Petty officers and Peons in the Salt and Abkāri Department—while on treasury, platform or line guard duty.

(2) Men transferred to the Indian Reserve Forces are included in the term "Soldiers" occurring in this clause. Letter from Government of India, 3rd June 1893, No. 758.

(G.O., No. 1224, 16th June 1893.)

Home Department Notifications No. 1676, dated the 12th November 1883, and No. 459, dated the 22nd March 1895.

(4) All Magistrates, Justices of the Peace, Deputy Collectors, Honorary Magistrates and Judicial Officers of or above the rank of Munsif, and Officers of the Public Works Department of and above the rank of Assistant Engineer.

Note.—Heads of villages cannot be brought under the general exception of Magistrates in this clause.

(G.O., No. 578, 20th July 1887.)

(5) All European and East Indian subjects of His Majesty the King-Emperor; all Armenians; and all Americans and Europeans not British-born subjects of His Majesty who are temporarily residing or travelling in India: Provided that in Burma fire-arms held without license in virtue of this exemption shall be annually registered by the holder if in Rangoon, in the office of the Commissioner of Police, and, if outside Rangoon in the office of the District Magistrate by such date as may be prescribed by the Local Government:

(6) All Consuls, Consular Agents, all duly accredited Vakeels or Agents of Native States:

(7) Subject only to such conditions (if any) as may be prescribed by the authority hereinafter indicated, all ruling Chiefs, and such members of the families or high officials of ruling Chiefs as the Local Government may from time to time designate, on the occasions of their entering, or residing in British India, with their retinues, to such numbers as may in each case be settled by the Political Officer under the orders of the Foreign Department, or of the Madras and Bombay Governments in respect to Chiefs whose political relations are with those Governments respectively, and all officials of such Chiefs passing through British India on duty:

Home Department Notifications No. 1012, dated the 29th February 1892, and No. 458, dated the 18th March 1898.

(8) All pensioned officers of the Native Army and such pensioned officers of the Civil Departments as the Local Government by general or special order may direct:

Note.—(1) All pensioned officers of all Civil Departments who, when in the service of Government, were entitled by general or special order to carry arms have been exempted under this clause.

(G.O., No. 2014, 26th October 1892.)

(2) The words 'all pensioned officers of the Native Army' may be taken to include Non-Commissioned as well as Commissioned Officers of the Native Army. (Letter from Government of India, No. 1779, 4th November 1881.)

(G.O., No. 2390, 19th November 1881.)

(9) The following personages and their retainers :—

(a) The ancient zamindars and poligars of the Madras Presidency ;
(b) The Deccan and Southern Mahratta Country sirdars ;

Home Department (c) Rao Sheodarshan Singh, of Gopalpura, in
Notification No. 379, the North-Western Provinces ;
dated the 27th February 1894.

* * * *

(d) The great sirdars and jagirdars of the Punjab ;

Home Department (d1) Such members of the Talpur family of Sind
Notification No. 1068, as the Government of Bombay may from time to time
dated the 4th March 1892. designate ;

Home Department (d2) The undermentioned nobles and high
Notification No. 1244, officials of the Baroda State :
dated the 13th June 1899.

- (1) Anandrao Gaekwar.
- (2) Sampatrao Gaekwar.
- (3) Ganpatrao Shavanrao Gaekwar.
- (4) Madhaorao alias Avchitrao Gaekwar.
- (5) Dada Sahib Ukhajirao Gaekwar.

Home Department (6) Mir Main-ud-din Hussain Khan.
Notification No. 1506,
dated the 6th June
1900.

- (7) Dost Muhammad Jemadar.
- (8) Mir Ihtisham Ali.
- (9) Anandarao Yeshwantrao Raje Pandbre.

Home Department (10) Pandurang Balwantrao Mane.
Notification No. 1506,
dated the 6th June
1900.

- (11) Narayanarao Tatia Sahib Ghatgey.

Home Department (d3) The undermentioned nobles of the Hyderabad State :
Notification No. 1246,
dated the 13th June 1899.

- (1) Nawab Sir Vikar-ul-Umra Bahadur, K.C.I.E.
- (2) Nawab Sir Khurshed Jah Bahadur, K.C.I.E.
- (3) Raja Kishen Fershad Bahadur.
- (4) Nawab Fakhr-ul-Mulk Bahadur.
- (5) Nawab Iftakhar-ul-Mulk Bahadur.
- (6) Nawab Khani Khanan Bahadur.
- (7) Nawab Asaf Yar-ul-Mulk Bahadur.

(e) The zamindars of the scheduled districts in the Central Provinces ;

* Many additions have been subsequently made to this list on the recommendation of the Local Governments ; but the additional names are not printed here.—C. B.—15-5-80.

(f) The great zamindars of Bengal ;

Home Department
Notification No. 1315,
dated the 2nd Septem-
ber 1886.

Note.—The number of retainers to be included within this order of exemption shall be limited to ten.

(G.O., No. 195, 31st January 1887.)

Home Department
Notification No. 379,
dated the 27th February
1894.

(g) The Mahant of Tirupati, in the North Arcot District of the Madras Presidency, and his retainers ;

Maharaja Mahendra Mahendra Singh, C.I.E., of Bhadawar ;
Raja Sir Dinkar Rao Mushir-i-Khas Bahadur, K.C.S.I. ;
Raja Rup Sah, of Jagamanpur ;
Raja Ram Singh, of Rampura ;
Raja Sardar Singh, Bahadur, of Katchra ;
Raja Atma Ram Baba Bahadur, of Gurserai ;
His Highness Maharaja Sir Prabhu Narayan Singh, Bahadur, K.C.I.E., of Benares ;
Raja Hari Raj Singh, of Kashipur ;
The Honourable Raja Udai Partab Singh, C.S.I., of Bhinga ; and
Raja Balwant Singh of Awa ;
The Oudh retainers of His Highness Raja Jagatjit Singh, Bahadur, of Kapurthala, Raji-i-Rajagan ;

Home Department
Notification No. 1167,
dated the 6th July 1894.

Home Department
Notification No. 1051,
dated the 11th July
1895.

Home Department
Notification No. 1524,
dated the 7th October
1896.

Home Department
Notification No. 754,
dated the 6th May 1898.

Home Department
Notification No. 2059,
dated the 10th August
1900.

Home Department
Notifications No. 1745,
dated the 22nd Novem-
ber 1893, and No. 458,
dated the 18th March
1898.

Raja Bhagwati Parshad Singh, of Balrampur ;

Raja Kishen Kumar, of Sahaspur Bilari ;

Rani Satrupa Kunwar, widow of the late Raja
Kalka Sing of Katiari ;
Raja Raghoji Rao of Deor, in the Central
Provinces ;

Raja Ram Partab Singh, of Manda ;

Maharaja Sir Partab Narayana Singh,
K.C.I.E., Talukdar of Ajudhia in Oudh ;

subject only to such orders as the res-
pective Local Governments may issue
regarding the personages to be included in
these categories, and the number of weapons
and of retainers in each case.

Note.—See G.O., No. 783, dated 6th April 1880, as to the orders issued by the Local Government on this subject. The publication of a general list of exempted landholders, Revenue officials and Zamindars and their retainers was decided against in that Government Order and the matter left to the discretion of District Magistrates. The term 'retainers' may be held to include superior officials in the employ of exempted Zamindars, and District Magistrates can extend to Revenue officials (not Magistrates), where necessary for the require-
ments of the service, the exemption granted to Magistrates by clause (4) above. Retainers of Native Chiefs and exempted persons however should not be permitted to be armed with rifles.

(G.O., Mis. No. 1067, 23rd June 1890.)

Home Department
Notification No. 379,
dated the 27th February 1894.

(10) Landholders and members of Municipal Boards or Committees of approved loyalty and of good position, according to lists that may from time to time be issued by the respective Local Governments :

Note.—See note under clause (9). All members of District Municipalities and Local Fund Boards (including those of Taluk Boards) have been exempted.

(G.Os., No. 783, 6th April 1880, and No. 164, 24th January 1894.)

Home Department
Notification No. 371,
dated the 18th February 1887.

(11) All heads of villages, ghatwals, dighwars and other rural Police in respect of such arms as the Local Government may from time to time notify to be necessary for the discharge of their Police duties :

Home Department
Notification No. 1168,
dated the 23rd July 1880.

[*Note.*—This clause does not apply to the Punjab.]

Note.—No arms were considered to be necessary for village headmen and Rural Police for the discharge of their official duties (G.O., No. 1586, dated 20th July 1887), but see G.O., No. 2014, dated 26th October 1892, which allows Ghat Taliaries to carry arms when they assist the Regular Police in guarding roads and hill passes.

Home Department
Notifications No. 484,
dated the 30th March 1897, and No. 458,
dated the 18th March 1898.

(12) All persons of Coorg race; and all jumma tenure-holders in Coorg, who by their tenures are liable for Police and Military duties :

(13) All subjects of the Baroda State, who may transport arms or ammunition from one part of Baroda territory to another part of the same territory, under the license granted by the Resident or Assistant Resident of Baroda :

(14) All revenue officials and postal runners in frontier or wild districts where the superior departmental officers direct them to carry arms on duty :

Home Department
Notification No. 1385,
dated the 6th September 1880.

Home Department
Notification No. 1754,
dated the 19th October 1885.

The Office of Diwan of Edar in the Mahi Kánta Agency ;
The Office of Private Secretary to His Highness the Maharaja of Edar ;

Home Department
Notification No. 58,
dated the 15th January 1886.

Home Department
Notifications No. 827,
dated the 15th June 1893, and No. 1415,
dated the 9th July 1893.

(15) Such subordinate officials of the Geological Survey of India as may from time to time be authorized by the Superintendent of the Geological Survey to possess or carry arms, the number and description of which should be specified in each case :

(16) The holders for the time being of the under-mentioned offices—

The Office of Diwan of Edar in the Mahi Kánta Agency ;
The Office of Private Secretary to His Highness the Maharaja of Edar ;
(17) All malikana-holders in the Malabar District of the Madras Presidency :

(18) All persons to whom fire-arms have been presented by the Government of Burma :

Home Department Notifications No. 1415, dated the 9th July 1897, and No. 458, dated the 18th March 1898.

(19) Shan Sawbwas and other Native Chiefs, subject only to such orders as the Local Government may issue regarding the personages to be included in this category and the number of weapons and retainers in each case.

Home Department Notification No. 1344, dated the 9th September 1881.

The Governor-General in Council is pleased, under section 27 of the Indian Arms Act, 1878, to exempt from the operation of section 15 of the said Act the undermentioned persons, residents of Cawnpore in the North-Western Provinces, in respect of a sword and a dagger which were granted to their father for good services rendered to Government:—

Rajbansi and Brindraban, sons of the late Ram Baksh, Subadar Bahadur, of the Nepal Escort.

Home Department Notification No. 1201, dated the 22nd July 1891.

The Governor-General in Council is pleased, under the provisions of section 27 of the Indian Arms Act, 1878, to exempt from the operation of any prohibition and direction contained in that Act all Gurkha pensioners of His Majesty's Indian Forces who reside in British India in respect of weapons known as *kukris*.

II.—The Governor-General in Council is pleased, under section 27, to exclude from the operation of any prohibition and direction contained in the Act:—

- (a) spears of all kinds, so far as regards the Presidency of Madras;
- (b) weapons known as *kukris* and *dhaos*, so far as regards the Lieutenant-Governorship of Bengal;

Home Department Notification No. 827, dated the 15th June 1893.

(c) weapons known as "das," being of a kind intended exclusively for domestic, agricultural or industrial purposes, so far as regards Burma, and spears of all kinds, so far as regards the Arakan Hill Tracts;

- (d) swords, daggers, spears, *kukris*, *dhaos*, so far as regards the Chief Commissionership of Assam;
- (e) bows and arrows;

Home Department No. 201, dated the 12th February 1884.

(f) spears of all kinds in Bengal and in the North-Western Provinces and Oudh, so far as regards districts or parts of districts which the Local Government may declare to come within this exemption;

Home Department Notifications No. 1010, dated the 23rd May 1879, and No. 790, dated the 7th April 1887.

(g) *kukris*, so far as regards the districts of Dehra Dun, Kumaon, and Garhwal in the North-Western Provinces;

Home Department Notifications No. 760, dated the 19th May 1882, No. 1205, dated the 20th June 1890, and No. 459, dated the 22nd March 1895.

(h) uniform swords and dirks manufactured in Europe of recognised military or official patterns, when possessed by, or intended to be supplied to, persons entitled to wear them as part of their uniforms;

Home Department
Notification No. 957,
dated the 23rd June
1882.

Home Department
Notifications No. 533,
dated the 31st March
1884, and No. 2061,
dated the 10th August
1900.

Note.—Air-guns other than toys should be treated as arms for the purposes of the Arms Act (G.O., No. 268, dated 10th February 1891, and G.O., No. 2104, dated 14th October 1891). Iron droppings or pellets used by native shikaries instead of shot should be treated as ammunition. (G.O., No. 2303, 11th November 1881.)

Home Department
Notification No. 885,
dated the 21st May
1885.

Home Department
Notification No. 484,
dated the 30th March
1897.

Home Department
Notification No. 3030,
dated the 16th
November 1900.

Home Department
Notifications No. 591,
dated the 29th April
1886, and No. 733,
dated the 19th April
1894.

Note.—Cartridges, etc., imported on behalf of regiments and messes are exempt from the restrictions imposed by section 6 of the Arms Act.

(G.O., No. 1728, 15th September 1892, and G.O., No. 2341, 17th December 1892.)

Under section 27 of the Indian Arms Act, 1878, the Governor-General

Home Department
Notification No. 1572,
dated the 29th August
1879.

to be consignments without transhipment to another port, provided such other port be not situate on the coast of India, between the most westerly point of India and the most southerly point of Burma, and provided such port be not a foreign port on the eastern seaboard of Africa.

This exemption will become void in the event of any of the articles claiming such exemption being landed at, or transhipped in, the port into which they may have been brought.

In exercise of the powers conferred by section 27 of the Indian Arms

Home Department
Notification No. 967,
dated the 13th April
1900.

(i) swords imported for presentation as Army or Volunteer prizes;

(j) ornamental arms of an obsolete pattern possessing only antiquarian value, masonic swords and theatrical and fancy dress swords, provided they are virtually useless for offensive and defensive purposes;

(k) spears and hunting knives in the Bombay Presidency, the Central Provinces and Coorg;

(l) *katyars* or small daggers which are used in Mahratha marriage processions in the Bombay Presidency, so far as regards districts or places which the Local Government may declare to come within this exemption;

(m) swords so far as regards the District of Angul in Bengal.

Under section 27 of the Indian Arms Act, 1878, the Governor-General in Council is pleased to exclude gunwads and wire-cartridges from the operation of section 6 of that Act.

Act, 1878 (XI of 1878), the Governor-General in Council is pleased to cancel the Notification by the Government of India in the Home Department, No. 361, dated the 8th March 1882, and in modification of

the orders published in the Notification in the same Department, No. 1572, dated the 29th August 1879, to declare that arms, ammunition and warlike stores brought into an Indian port, and declared under manifest to be consignments without transhipment to any part on the seaboard of the Persian Gulf, shall, until further orders, be liable to the prohibitions and directions contained in section 6 of the said Act.

Under section 27 of the Indian Arms Act, 1878, the Governor-General in Home Department Council is pleased to exempt, from the prohibitions and No. 75, dated the 14th January 1880. directions contained in section 6 of the said Act, such arms, ammunition and military stores brought into an

Indian port as may be declared under manifest to be consignments without transhipment to another Indian port, provided that the port to which such arms, ammunition or military stores are consigned is one of the ports named in rule 6.

This exemption will become void in the event of any of the articles claiming such exemption being landed at, or transhipped in, any port other than that to which the articles are consigned.

Note.—The Indian ports referred to are: Calcutta, Madras, Bombay, Rangoon, Calicut, Kurachee and Aden—Resolution of the Government of India No. 17-575, dated 4th April 1884 (G.O., No. 1075, 1st May 1884.)

III.—The Governor-General in Council is pleased, under section 27, to withdraw from the operation of prohibitions and directions contained in the Act certain tracts as follows:—

(a) all scheduled districts in the Madras Presidency from all prohibitions and directions, save in respect to rifled arms and cannon, and except those directions contained in sections 12 and 25;

Note.—Transactions in sulphur in quantities exceeding 10 seers are subject to the provisions of the Arms Act even in the scheduled districts.

(G.O., No. 370, 21st February 1880.)

(b) the Chittagong Hill Tracts of Bengal from the prohibitions and directions contained in sections 13 and 14;

Note.—Clauses (c) and (d) have been cancelled, vide Part III A—below.

Home Department letter No. 2364, dated the 26th December 1892, and Notification No. 1956, dated the 7th October 1898.

Foreign Department No. 140-I.J., dated the 11th June 1879.

Home Department Notification No. 496, dated the 14th April 1893.

(e) in the North-Western Provinces the parts of the Mirzapur District on the right bank of the river Sone, from the prohibitions and directions contained in sections 13 and 14, except in so far as they relate to cannon;

(f) Ajmere and Mhairwara from the operation of all prohibitions and directions contained in sections 13 and 14, except in so far as they relate to cannon;

(g) the lands ceded to the British Government by the Bahawalpur State which are occupied by the North-Western Railway, and lie between the stations of Bahawalpur and Walhar, from the prohibitions and directions contained in sections 13—16:

Provided, nevertheless, that no person who shall refuse or neglect to comply with the regulations or rules of the Railway for the time being in

force regarding the custody of arms while in passenger trains, shall be entitled to the benefit of this exemption.

III-A.—The Governor-General in Council is pleased, under section 27, Home Department Notification No. 3031, dated the 16th November 1900, to withdraw and exempt respectively from the operation of prohibitions and directions contained in the Act certain tracts and classes of persons within the territories administered by the Lieutenant-Governor of the Punjab as follows:—

(a) the following tracts and classes of persons from all the prohibitions and directions contained in section 13 of the said Act, other than such as relate to arms of the kinds known as rifles, pistols and daggers, namely:—

- (1) the parganas of Lahaul and Spiti in the Kangra District;
- (2) the Peshawar and Kohat Districts, except the Cantonments and Municipalities included in the said districts;
- (3) the following portions of the Hazara District, namely:—
 - (i) the jagir of the Nawab of Amb, commonly known as Feudal Tanawal (including the Phulera Jagir); and
 - (ii) the villages of which a list is appended to Punjab Government Notification (Home Department), No. 2460, dated the 3rd July 1879, except the Municipality of Baffa;
- (4) the portions of the districts of Bannu, Dera Ismail Khan and Dera Ghazi Khan not being part of a Cantonment or Municipality lying to the west of the road—
 - (i) from Bannu to Latammar,
 - (ii) from Bannu to Kasmor *via* Jani Khel, Mullazai, Tank, Kulachi, Draband, Vehoa, Mangrota, Vador, Harrand, Kot Ram and Toziani;
- (5) persons of the class known as Baloches belonging to any organized tuman while within the limits of their own or any other tuman in the Dera Ghazi Khan District;
- (6) armed guards required to accompany sheep, goats, asses and cattle under the provisions of the Frontier Grazing Regulation, 1874 (I of 1874);
- (7) villagers in the districts of Peshawar, Kohat, Hazara, Bannu, Dera Ismail Khan and Dera Ghazi Khan pursuing raiders or persons of the class known as trans-border Pathans and Baloches who have committed or attempted to commit an offence in British India:

(b) the following tracts and classes of persons from all the prohibitions and directions contained in section 14 and section 15 of the said Act, other than such as relate to arms of the kind known as rifles, pistols or daggers or to rifle ammunition, namely:—

- (1) the parganas of Lahaul and Spiti in the Kangra District;
- (2) the Peshawar and Kohat Districts;

(3) the following portions of the Hazara District, namely :—

- (i) the jagir of the Nawab of Amb, commonly known as Feudal Tanawal (including the Phulera Jagir) ; and
- (ii) the villages of which a list is appended to Punjab Government (Home Department) Notification, No. 2460, dated the 3rd July 1879 ;

(4) the Bannu and Dera Ismail Khan Districts, except the portions thereof lying to the east of the river Indus ;

(5) the Dera Ghazi Khan District ;

(6) armed guards required to accompany sheep, goats, asses and cattle under the provisions of the Frontier Grazing Regulation, 1874 (I of 1874) ;

(7) villagers in the districts of Peshawar, Kohat, Hazara, Bannu, Dera Ismail Khan and Dera Ghazi Khan pursuing raiders or persons of the class known as trans-border Pathans and Baloches who have committed or attempted to commit an offence in British India :

Provided that nothing in this part shall be deemed to exempt any person of the class known as trans-border Pathans from any of the prohibitions or directions contained in the said sections 13, 14 and 15 above specified.

IV.—In exercise of the powers conferred by section 4 of the Indian Arms Act, 1878, the Governor-General in Council is pleased to extend—

(a) all sections of the Act to sulphur in quantities exceeding, in Burma, one seer, and elsewhere throughout British India, ten seers ;

Home Department Notification No. 508, dated the 1st March 1888.

Note.—The word 'seer' used in any Act of the Governor-General in Council must be held to mean the Imperial seer of 80 tolas.

(G.O., No. 270, 28th March 1882.)

(b) Sections 6, 10, 11, 12, 17, 19, 20, 22, 24, 25, 26, and 28, of the Act to all saltpetre and lead (except sheet lead used for the purpose of packing tea and saltpetre in quantities under 10 lb. weight when required for medicinal purposes) in all districts on the external land frontier of British India and throughout Burma ; and

Home Department Notification No. 484, dated the 30th March 1897.

Note.—Saltpetre includes any form of that substance that can be used as an ingredient of gunpowder, and the external land frontier of British India runs from near Kurachee round Punjab, North-Western Province, Oudh, Bengal, Assam, Burma, to near Mergui.

Telegram from Government of India, recorded in G.O., No. 1979, dated 12th August 1879.

(c) all sections of the Act to all saltpetre and lead in the district and port of Aden.

(d) sections 5, 7, 14, and 16 to all lead, other than leaden bird-shot and bullets when possessed in quantities not exceeding 1 cwt. at any one time, in the frontier districts of Hazara, Peshawar, Kohat, Bannu, Dera Ismail Khan and Dera Ghazi Khan and sections 5, 6, 7, 10, 11, 12, 14, 16, 17.

Home Department Notification No. 5205, dated the 13th September 1901.

19, 20, 22, 24, 25, 26, 28 to all lead (save as aforesaid in the Rawalpindi district of the Punjab).

In exercise of the powers conferred by section 4 of the Indian Arms Act, 1878, and, in continuation of Home Department Notification No. 508, dated the 1st March 1888, 24th March 1899. the Governor-General in Council is pleased to extend sections 5, 7, 14 and 16 of the said Act to all saltpetre and lead (except sheet lead used for the purpose of packing tea and saltpetre in quantities under one pound weight when used by goldsmiths for the purposes of their trade) throughout Burma.

In exercise of the powers conferred by section 4 of the Indian Arms Act, 1878, the Governor-General in Council is pleased Home Department Notification No. 734, dated the 19th April 1894. to declare that leaden bird-shot and bullets, when possessed in quantities exceeding 1 cwt. at any one time, throughout India, and in any quantity in Burma, shall be deemed to be military stores within the meaning of the said Act, and shall be subject to the same restrictions as those placed on lead by clause (b) of Home Department Notification No. 508, dated the 1st March 1888.

Note.—The restrictions placed on lead by clause (b) of the Home Department Notification referred to above are those contained in sections 6, 10, 11, 12, 17, 19, 20, 22, 24, 25, 26 and 28 of the Indian Arms Act, 1878.

V.—The Governor-General in Council is pleased, under section 11, to sanction the establishment of searching stations at—

(a) the land custom-houses near the boundary line between British India and the French Settlements on the eastern and western coasts and the Portuguese Settlements on the western coast.

The Governor-General in Council is pleased, under section 9, to direct that at the said land custom-houses the duties specified in the second schedule shall be levied.

VI.—The Governor-General in Council is pleased, under section 17, to make the following rules determining the officers by whom, the form in which and the terms and conditions on and subject to which, licenses shall be granted :—

RULES.

TRANSPORT, IMPORT, AND EXPORT.

1. No cannon, articles designed for torpedo service, war-rockets or machinery for the manufacture of arms and ammunition shall be imported into British India, or transported over any part of British India, without a license granted by the Governor-General in Council under the signature of the Secretary to the Government of India in the Home Department. The license shall be in Form I (Appendix P), and a copy shall be at once communicated to the Magistrate of the District, or to the Political Officer of the State to which the articles are consigned.

2. No arms or ammunition or military stores shall be transported in any

Home Department Notification No. 326, dated the 2nd February 1900. part of British India without a license in Form II (Appendix P). If the articles are despatched from Calcutta, Madras, Bombay or Rangoon, the license will

be granted by the Commissioner of Police; in all other cases the license will be granted by the Magistrate of the district. If the articles are to be consigned to a place beyond the jurisdiction of the officer granting the license, the consent of the Magistrate of the district to which the consignment is made must be obtained before the license is issued. Such consent may be obtained by the person applying for the license; or the Police Commissioner, or District Magistrate, to whom application for the

Home Department Notification No. 114, dated the 25th January 1883. license is made, may forward the proposed license to the officer whose consent is required; and on receiving reply should either issue the license to the applicant, or inform him that his application for license to transport arms, etc., had been refused. The fee payable in respect of every such license shall be ten rupees.

Provided that no license for the transport of breech-loading rifles or

Home Department Notification No. 902, dated the 20th February 1901. balled rifle ammunition to a frontier district shall be granted without the previous sanction of the Local Government, or in the case of transport from Sind, of the Commissioner in Sind.

Provided also that in the case of breech-loading rifles and balled rifle

Home Department Notification No. 902, dated the 20th February 1901. ammunition the license shall not (except in the Presidency towns of Madras, Bombay and Calcutta, and in Rangoon, where the Commissioner of Police will continue to grant such licenses) be granted without the previous sanction of the Board of Revenue in Madras, of the Chief Commissioner in Assam "and in Coorg" and of the Commissioner of a Division in other Provinces.

Every consignment of arms or ammunition or military stores transported

Home Department Notification No. 1100, dated the 10th August 1893. in any part of British India by Railway shall be conspicuously marked with the words "Arms," "Ammunition" or "Military Stores," as the case may be, in such a manner as to be readily recognizable by the

Railway authorities. A copy of the license to transport the articles shall be attached to the way bill when the consignment is booked as a parcel, and to the invoice when booked as goods, and no consignment shall leave the railway premises without the contents being verified and compared with the license by the Railway Police at the place of delivery. Telegraphic advice of every such consignment shall be sent to the receiving station by the Railway authorities at the forwarding station.

Note.—(1) A license is required for transport even within the confines of the same district, and in this case also the license will be granted by the District Magistrate.

(G.O., No. 3232, 6th December 1883, and G.O., No. 2551, 7th October 1884.)

No license, however, is necessary for the removal of ammunition from one magazine and warehouse to another in the same locality.

(G.O., No. 2457, 27th November 1888.)

(2) Licenses for the transport of ammunition granted in districts in which the Explosives Act is in force are also subject to the provisions of the rules for the transport of explosives framed under that Act.

(G.O., Mis. No. 1542, 16th July 1887.)

(3) For procedure in cases of transmission of arms, ammunition and military stores from one British District to another through foreign territory and from one portion of a foreign territory to another through British territory.

(See G.O.s., Nos. 1540 and 1431, 16th July 1887 and 14th July 1893, respectively.)

3. Persons lawfully entitled to possess arms, or to go armed, are permitted to transport, in any part of British India, arms and ammunition in reasonable quantities for their own use. Any person abusing this exemption, and transporting such articles otherwise than in reasonable quantities for his own use, will be held to have contravened this rule, and will, on conviction, become liable to the penalties under sections 18 and 19.

Note.—The words 'lawfully entitled to possess arms' apply to persons licensed according to law to possess arms, as well as to persons exempted from the operation of sections 13 and 14 of the Act.

(Government of India's letter in G.O., No. 2486, 5th December 1881.)

3A. A person licensed to possess arms, ammunition or military stores, or Home Department Notification No. 474, dated the 22nd March 1882. who is exempted from the liability to take out such a license, is entitled to transport to his residence, from the premises of a licensed dealer, arms, ammunition or military stores without a separate transport license, so long as the articles purchased are in reasonable quantity and for his own use. A licensed dealer in arms, ammunition and military stores may supply the order of any such person, and may, without a separate transport license, send or despatch, in any way desired, to the residence of the purchaser, the articles ordered by any such person, so long as they fulfil the requirements of rule 3, and are legibly addressed to the person for whom they are intended.

4. A license to transport arms or ammunition or military stores is void if the consignment breaks bulk at any place short of the district for which it may be granted. A license to transport shall ordinarily not be made valid for more than twice the period actually required for the conveyance of the articles to their destination by the intended route.

Note.—The time for which transport licenses are valid should invariably be entered in the proper column of the license and should, especially in the case of arms, ammunition or military stores licensed for transport through any part of British India to the frontier, be carefully restricted to such period as may be considered reasonable.

(G.O., No. 2553, 3rd October 1879.)

5. No license shall be granted, save by the special order of the Governor-General in Council, certified under the signature of the Secretary to the Government of India in the Home Department for the importation into British India by sea or river or land, or for exportation from British India by sea, of any cannon or of any rifles, or parts of or fittings for rifles, except rifles or parts of or fittings for rifles of such quality or in such quantity as may reasonably be held to be intended for *bonâ fide* sporting purposes.

Note.—The importation of magazine repeating rifles such as those distributed to the British Army in India, but of the sporting pattern should not be permitted without the special order of the Government of India.

(Government of India letter, No. 619, 22nd March 1894, and G.O., No. 846, 9th April 1894.)

6. Licenses to import or export arms, other than cannon or rifles not

Home Department Notifications No. 115, dated the 25th January 1882, and No. 326, dated the 2nd February 1900.

excepted as in the next foregoing rule, ammunition or military stores by sea, may be granted at the ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karachi, Aden, and for no other ports except that at the ports of Akyab and Moulmein licenses for the import of salt-petre and lead only may be granted. They shall be

granted by the Commissioners of Police in respect of the Presidency towns and of Rangoon and by the Magistrate of the district in respect of Moulmein, Akyab and Karachi. The fee payable in respect of each such license shall be ten rupees, and the licenses shall be in the Forms III and IV (Appendix P). It shall be a condition of such licenses that the arms, ammunition, or military stores imported shall either be

Home Department Notification No. 1427, dated the 28th August 1894.

deposited in a warehouse appointed under section 15 of the Sea Customs Act, 1878, or in a warehouse licensed under section 16 of the same Act, and sanctioned in

this regard under section 7 of the Indian Arms Act, 1878, or that they shall be at once despatched to their destination under a separate license to transport:

Note.—(1) Arms (other than cannon) and ammunition intended for the private use of persons lawfully entitled to possess the same may be permitted to be imported at other ports also in reasonable quantities. The words 'persons lawfully entitled to possess' include persons holding licenses to possess.

(G.O., No. 2045, 4th October 1881—*vide* also note under rule 3.)

(2) The omission in this rule of Calicut among the places in which the District Magistrate is authorized to grant import and export licenses is apparently a clerical error.

(G.Os., Nos. 208 and 581, 3rd February and 19th March 1879.)

(3) An import license must be taken out before arms, etc., are landed. They must not be allowed to be landed in anticipation of license.

(G.Os., Nos. 2365, 15th September 1879, and 480, 13th March 1890.)

(4) *Lead Cutting swords* imported by Native Cavalry Regiments are under section 1 (b) of the Arms Act exempt from the operation of the Arms Act and Rules. Import licenses should not therefore be required in respect of such swords.

(Board's Proceedings, No. 180, 6th May 1897.)

Provided that in the case of breech-loading rifles and balled rifle ammunition the license shall not (except in the Presidency towns of Madras, Bombay and Calcutta, and in Rangoon, where the Commissioner of Police will continue to grant such licenses) be granted without the previous sanction of the Board of Revenue in Madras, of the Chief Commissioner in Assam and in Coorg and of the Commissioner of a Division in other Provinces.

Licenses to export arms, other than cannon, or rifles not excepted in rule

Home Department Notification No. 902, dated the 20th February 1901.

5, ammunition or military stores by sea to any place in His Majesty's dominions may be granted at the Ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karachi and Aden by the Commissioner of Police in

respect of each Presidency town and Rangoon and by the Magistrate of the District in respect of the others. There shall be no fee payable in respect of such licenses which shall be given in Form IV (Appendix P).

Arms, ammunition or military stores in the possession of a passenger not exempted under paragraph I above arriving in a vessel bound for a Foreign Port and calling at a British Indian Port *en route* shall be detained by the Collector of Customs pending the departure of such passenger by sea.

Under section 17 of the Indian Arms Act, 1878, the Governor-General in Home Department Council is pleased to determine that licenses to import Notification No. 1016, dated the 26th May 1879. arms or ammunition and military stores in Aden shall be subject to the condition that such articles shall be landed at the Maala Pier only, and shall thence be removed by the importers to the Government warehouse appointed from time to time by the Resident for that purpose.

6A. In the case of arms other than cannon or rifles not excepted as in Home Department rule 5, ammunition or military stores imported under No. 1601, dated the 30th August 1879. license into a British port and exported thence to another British port named in rule 6 or in rule 6B, the necessary licenses for such re-export and import may be granted on payment of a fee of one rupee (each) instead of ten rupees. Such licenses shall be in Forms III and IV (Appendix P).

6B. Licenses to import by sea from Madras into the Ports of Calicut, Tuticorin, Cochin, Bimlipatam, Cocanada, Negapatam, Mangalore, Gopalpur, Vizagapatam, Pamban and Masulipatam, and from Rangoon into the ports of Akyab, Moulmein, Sandoway, Kyauk-phyoo, Tavoy and Mergui, may be granted by the Magistrates of the districts in which those ports are respectively situated, in respect of arms other than cannon or rifles not excepted by rule 5, ammunition or military stores. The fee payable in respect of each such license shall be one rupee, and the license shall be in Form III (Appendix P').

6C. Licenses to import into British India by land, or river, arms (other than arms for which the Governor-General in Council is to issue licenses under rule 5, or arms imported solely for purposes of repair under the proviso to this rule), ammunition or military stores, may be granted by the Magistrate of the district to which such arms, ammunition or military stores are consigned or, if such

arms, ammunition or military stores are consigned to a Presidency Town or Rangoon, by the Commissioner of Police. The fee payable in respect of each such license shall be rupees five ; but officers granting such licenses are empowered to remit the fee when the arms, ammunition or military stores

are of a reasonable quantity, and such officers are satisfied that they are required *bonâ fide* for purposes of protection of person or property. In the case of arms, ammunition or military stores imported from a Native State, a copy of the license shall be sent by the officer granting it to the Political Officer of the State from which they are to be imported. If the district to which the arms, ammunition or military stores are consigned is other than a frontier district, and they are to cross the frontier by road or river, a copy of the license shall also be sent to the Magistrate of the frontier district, who shall, if he thinks necessary, before permitting the arms, ammunition or

Home Department Notifications No. 865, dated the 8th June 1882, and No. 484, dated the 30th March 1887.

Home Department Notification No. 326, dated the 2nd February 1900.

military stores to leave his district, require the holder of the license to produce them for his inspection. In cases in which the arms, ammunition or military stores are to cross the frontier by rail, a copy of the license shall be sent to the Railway authorities at the place to which the arms, ammunition, or military stores are to be conveyed by Railway. The Railway authorities shall in every such instance satisfy themselves before delivery that the arms, ammunition or military stores claimed by any consignee correspond with the description given in the original license, which must be produced by him, and also that the license is identical in substance with the copy sent to them by the officer granting it. If the license is not produced, or the arms, ammunition or military stores claimed do not correspond with the description in the license, the Railway authorities shall give immediate notice of the fact to the nearest Magistrate. Nothing in this rule applies to import into the district of Ajmere.

The license shall be prepared in Form IIIA (Appendix P).

Note.—(1) In cases of transmission of arms, ammunition or military stores from one British district to another through foreign territory or from one portion of foreign territory to another through British territory, an export and an import license in the regular form must be obtained.

(G.Os., No. 1540, 16th July 1887, and No. 1431, 14th July 1893.)

(2) Import by land over the frontier of arms and military material through the French Settlements in India is forbidden.

(Government of India letter in G.O., No. 2190, 25th October 1881.)

Provided that, in the case of arms sent solely for the purpose of repair, Home Department Notification No. 484, dated the 30th March 1897. the Political Officer of a Native State may give a license for import and export free of charge to the owner if he resides in the State and is included in the exemptions in paragraph I.

Provided also that in the case of breech-loading rifles and balled rifle ammunition the license shall not (except in the Presidency towns of Madras, Bombay and Calcutta, and in Rangoon, where the Commissioner of Police will continue to grant such licenses) be granted without the previous sanction of the Board of Revenue in Madras, of the Chief Commissioner in Assam and in Coorg and of the Commissioner of a Division in other Provinces.

6D. Notwithstanding anything in rule 6—

the Secretary to the Government of India in the Foreign Department, or any officer specially empowered by the Governor-General in Council in this behalf,

may grant a license to export ammunition or military stores, or to export arms, other than cannon or than such rifles as come within the operation of rule 5 of these rules, from the ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karachi or Aden, to any port in a Native State in India or to any foreign port in foreign territory :

Provided that no license shall be granted under this rule to export ammunition, military stores or arms as aforesaid to any port on the coast of Arabia

other than a port within the area of the political jurisdiction of the Political Resident at Aden, or of the Political Resident in the Persian Gulf, or of the Political Resident in Turkish Arabia :

Provided also, that no officer other than the Resident at Aden, shall be specially empowered under this rule to grant a license to export ammunition, military stores or arms as aforesaid to any port on the coast of Africa or Arabia which is within the area of the political jurisdiction of the said Resident at Aden.

7. Licenses to export cannon, arms or ammunition or military stores by

Home Department
Notification No. 1892,
dated the 5th November 1881, and No. 1802,
dated the 1st December 1892.

land or by river to any place beyond the frontier of British India, or to any place within the limits of the Feudatory States, and licenses to import arms or ammunition or military stores into, or to export the same out of, the district of Ajmere, may be granted by the Secretary to the Government of India in the Foreign

Department, or by any other officer specially empowered by the Government of India to grant them.

Note.—(1) The Resident in Mysore has been authorized to grant licenses for the export of arms, ammunition or sulphur into Mysore.

(G.Os., No. 188, 27th January 1880; No. 1934, 12th August 1880;
and No. 896, 7th May 1881.)

Licenses for the export of arms and ammunition from Madras to Mysore will not be issued by the Madras Government.

(G.O., Mis. No. 1808, 12th August 1887.)

(2) The District Magistrate of Meerut has also been empowered to grant licenses for the export of ammunition to Native Feudatory States and to Ajmere subject to certain conditions (Government of India's letter recorded in G.O., Mis. No. 302, 16th February 1891), as also the Chief Commissioner of the Central Provinces for the export of arms, ammunition or military stores to Native States within his political control.

(Resolution of the Government of India No. 1465-I., 1st May 1893, recorded in
G.O., No. 1048, 20th May 1893—*vide* also note (2) to rule 6D.)

Licenses to export arms or ammunition or military stores by land or by river to any place within the political jurisdiction of the Governments of Madras and Bombay may be granted by the Secretaries to the Governments of Madras and Bombay respectively,* copies of such licenses being sent to the Foreign Department of the Government of India for information. These licenses will be valid only for the State named in them, and no export beyond the limits of that State can be permitted under them.†

Licenses granted under this rule will be prepared in Form V (Appendix P) and be charged with a fee of Rs. 5, except in such cases as the Government of

Foreign Department
Circular No. 3762-I., dated
the 6th November 1885.

Foreign Department
Resolution No. 2158-I.,
dated the 30th May 1889.

Foreign Department
Resolution No. 1465-I.,
dated the 19th May 1893.

* The submission of copies of licenses has been discontinued, and half-yearly returns of arms, ammunition or military stores exported under this rule are now furnished to Foreign Department.

† NOTE.—Similar powers have been conferred on the Secretaries to the Governments of Bengal, the North-Western Provinces and Oudh and the Punjab, and the Chief Commissioner of the Central Provinces.

India in the Foreign Department may grant exemption from, or reduction of, the prescribed fee. Licenses to import arms, ammunition or military stores into Ajmere will also be granted in Form V, the word export in the heading of the license being changed into import.

Copies of such licenses shall be sent on the day of issue to the Political Officer of the State to which the articles are to be exported ; and, in the case of imports into Ajmere, to the Commissioner of the district. Copies shall also be sent to the Magistrate of the frontier district if the articles are to cross the frontier by road or river. If the articles are to be carried across the frontier by rail, a copy of the license should, in the case of consignments

Home Department Notification No. 326, dated the 2nd February 1900. despatched from Presidency towns or from Rangoon, be sent to the Commissioner of Police, and, in other cases, to the Magistrate of the district from which the articles are to be despatched. In such cases the Com-

missioner of Police or the Magistrate of the district, as the case may be, should at once forward a copy of the license to the Railway authority of the place of despatch. No Railway Company shall receive for despatch any box, package or bale containing arms, ammunition or military stores as defined in the Arms Act and the rules framed thereunder, unless covered and accompanied by the original license granted under these rules ; and the Railway authorities shall, in every instance, satisfy themselves that the goods tendered to them for transport correspond to the description given in such license, and that the license is identical with that forwarded to them by the Commissioner of Police or Magistrate of the district.

Home Department Notifications No. 865, dated the 8th June 1882, and No. 459, dated the 22nd March 1895.

7A. Nothing in rules 5, 6, 6C or 7 shall be deemed to authorize the grant of licenses—

(a) to import any arms, ammunition or military stores from Portuguese India.

Note.—For further information on this subject—see G.O., No. 3154, 11th December 1879.

8. Persons desirous of transporting, importing by land or river, or exporting arms, ammunition or military stores, must apply in writing to the nearest officer authorized to grant such licenses. The application must specify :—

(a) the place to which the articles are to be transported, imported or exported, the route of transport, import or export, and the probable time that will be occupied in the journey ;

(b) the quantity, description, average price and the purpose of each kind of arms or ammunition ;

(c) in the case of transport or export, whether the applicant has obtained the consent of the Magistrate or Political Officer of the place of consignment (if so, the evidence of such consent must be produced) ;

Note.—It is the Political Officer's own consent which must be obtained and not that of the Government to which he is accredited.

(d) in the case of breech-loading rifles and balled rifle ammunition,

Home Department Notification No. 902, dated the 20th February 1901. whether the previous sanction of the Local Government (the Commissioner in Sind in the case of Sind) or other prescribed authority, as the case may be, has been obtained.

9. Persons transporting, importing by land or river, or exporting arms, ammunition or military stores under a license, must write legibly on the cases or packages containing such articles an account of their contents.

10. In the case of transport or import by land or river, the consignee

Home Department Notification No. 326, dated the 2nd February 1900. must, within six days of the articles reaching their destination, deliver the transport or import license to the Magistrate of the district, or, in the case of a Presidency town or Rangoon, to the Commissioner of Police. In the case of articles crossing the frontier of British India by road or river—

(1) the export license must, within six days of the consignment reaching

Home Department Notification No. 987, dated the 1st June 1894. the frontier district, and before it leaves British territory, be delivered by the consignee or his agent, or, if the arms, ammunition or military stores are in charge of any person travelling with them, by that person, to the Magistrate of the frontier district or other officer empowered by him on this behalf; (2) the import license must, within six days of the consignment entering British territory, be shown to the Magistrate of the frontier district or other officer empowered by him on this behalf.

The officer to whom the transport, import or export license, as the case may be, may be delivered, must satisfy himself that the articles correspond with the entries in the license, and that any deficiency is properly accounted for.

10A. Licenses may be granted to persons without payment of any fee in

Home Department Notifications No. 1882, dated the 29th November 1882, and No. 1365, dated the 14th September 1883. all districts on the external land frontier of British India and in the seaboard districts of Burma, entitling the holder to import or transport lead in reasonable quantities, when the same is proved to the satisfaction of the officer granting the license to be required *bonâ fide* for manufacturing or industrial purposes, and to import

and transport saltpetre in reasonable quantities when the same is proved to the satisfaction of the officer granting the license to be required *bonâ fide* for manufacturing, medicinal or industrial purposes.

10B. In the case of arms, ammunition or military stores brought into

Home Department Notification No. 574, dated the 4th April 1884. the ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karachi and Aden, and declared under manifest to be consignments without transhipment for ports not covered by the exemptions granted under Home Department

Notifications No. 1572 of the 29th August 1879, and No. 75, dated 14th January 1880, a license in the Form VA (Appendix P) covering the import and export of such consignments, shall be granted free of fee. A license in Form VB shall in like manner be granted free of fee in the aforesaid ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karachi and Aden to cover the transhipment of arms, ammunition or military stores destined for other ports, provided that, if it is necessary to land any consignment in the course of transhipment, it shall be placed in bond, such

fees being paid for stowage and other expenses as the chief Customs authority may prescribe.

Under the provisions of rule 7 of the Arms Act Rules, all Political officers are authorized to grant licenses to the Native Chiefs under their charge for the export of arms and ammunition from British territory in reasonable quantities for their personal use. They are also authorized to grant such licenses to any of the nobles and high officials of the Native States to which they are accredited whom they may consider entitled to this privilege.

Resolutions of the Government of India, No. 117, dated the 31st Jan. 1880, and No. 759, dated the 21st Sept. 1882 (G.O., No. 796, dated 17th March 1883).

Such licenses will, of course, be granted after due inquiry, where necessary, and it will be within the discretion of the Local Governments, to whom the Political officers are subordinate, to decide whether in particular cases a previous reference to them should not be required. The object of this resolution is merely to remove any unnecessary difficulties in the way of the supply to Chiefs of ordinary sporting ammunition. In all cases copies of the licenses granted under this order should be forwarded to the Foreign Department of the Government of India for information.

(1) The Political officers authorized in this Presidency are (G.O., No. 796, dated 17th March 1883) for—

Travancore	...	...	The British Resident.
Cochin	...	...
Pudukkottai	...	...	The District Magistrate of Trichinopoly in his <i>ex-officio</i> capacity of Political Agent.
Banganapalle	...	...	The District Magistrate of Kurnool in his <i>ex-officio</i> capacity of Political Agent.
Sandur	...	...	The District Magistrate of Bellary in his <i>ex-officio</i> capacity of Political Agent.

(2) Copies of licenses granted under this rule need not now be submitted to the Government of India, but the exports should be shown in the half-yearly returns (G.Os., No. 3267, dated 1st December 1885; No. 501, dated 15th March 1892; and No. 485, dated 6th March 1893).

(3) Copies of licenses granted by Political officers for the export of arms or ammunition to Native States should also be sent to the Magistrate of the frontier district in cases where the articles are destined to cross the frontier by road or river as prescribed in Home Department Notification, No. 1892, dated 25th November 1881 (G.O., No. 1463, dated 9th July 1888).

Notification of the Government of India, No. 1595-I, dated the 26th April 1888 (G.O., No. 1086, dated 10th May 1888).

It is further ordered that the fee chargeable for such licenses under the said rule shall be reduced to one rupee in every case in which the value of the consignment does not exceed twenty rupees.

Letter from the Government of India, No. 2899-I, dated the 14th Aug. 1886 (G.O., No. 2386, dated 3rd Sept. 1886).

Under rule 7 of the rules under the Indian Arms Act XI of 1878, the District Magistrate of Malabar is specially empowered to grant licenses to export arms, ammunition or military stores to Mahé.

The Governor-General in Council is pleased, in virtue of the seventh of the (Arms Act) rules, specially to empower the Chief Secretary to the Government of Fort St. George, for the time being, to grant, subject to the provisions of the said rules, licenses for the export of arms, etc., to Pondicherry and the other French Settlements in the Madras Presidency.

In accordance with the provisions of rule 7 made under section 17 of the Arms Act, the Governor-General in Council is pleased to authorize a Secretary to the Government of Bombay, Madras or Bengal to grant licenses without any fees for the export to a Native State of sulphur required for *bond fide* medicinal purposes; such licenses may be granted on the Local Government being satisfied that the Political officer of the State concerned has no objection to the export proposed.

Under the provisions of rule 7 of the Arms Act Rules, a Secretary to the Government of Bombay, Madras or Bengal, is authorized to grant licenses for the export to a Native Feudatory State of 'ammunition' required for the use of a public railway or other public work. Such licenses may be given on the said Secretary being satisfied that the Political officer of the State concerned has no objection. Copies of licenses granted under this resolution should be forwarded to the Foreign Department of the Government of India for information.

Resolution of the Government of India, No. 3965-I, dated the 21st Oct. 1892 (G.O., Mis. No. 2170, dated 22nd Nov. 1892).

(1) It has been left to the discretion of the Local Government to remit the fee in the case of these licenses. Letter from India, No. 2745-I, dated 7th August 1886 (G.O., No. 2279, dated 26th August 1886).

(2) Submission of copies of licenses granted under this resolution is no longer required, but the exports should be shown in the half-yearly returns of arms and ammunition exported into Native States (letter from Government of India, No. 1753-I, dated 17th May 1893—G.O., No. 1128, dated 5th June 1893).

(3) Licenses for the export of arms and ammunition from Madras to Mysore will not be granted by the Madras Government. They will be issued by the Resident in Mysore (G.Os., No. 896, dated 7th May 1881, and No. 1808, dated 12th August 1887).

(4) The mining operations carried on by the Hyderabad (Deccan) Mining Company will be regarded as 'public work' within the meaning of the above resolution and licenses for the export from Madras to Hyderabad of ammunition required for mining purposes will be issued by the Madras Government on permits granted by the Resident (G.Os., Mis. No. 448, dated 17th February 1888, and No. 1739, dated 26th August 1893).

Letter from the Government of India, No. 76-I, dated the 7th Jan. 1884 (G.O., No. 134, dated 17th Jan. 1884).

The Commissioner of Police in Madras is empowered to grant licenses to export arms to Native States under clause VI, rule 7, subject to the following conditions:—

- (a) The consignment for export must consist only of arms and ammunition in reasonable quantities and for personal use.
- (b) The consignee must belong to one of the classes of persons mentioned in clause 1 of Home Department Notification No. 518 (Public), dated the 6th March 1879.
- (c) In all cases of doubt, and especially when the consignee is not a European subject of His Majesty, and a gazetted civil, or commissioned military officer, the Commissioner of Police must refer to the political authority in the Native State to which export is to be made.
- (d) The licenses will be granted free of charge.
- (e) The Commissioner will keep a list of such licenses.
- (f) In all other respects the Commissioner will be guided by the existing rules relating to export licenses.

A copy of each license, as it issues, should be sent by the Commissioner to the political authority in the State to which the export is made.

Copies of licenses granted by the Commissioner of Police under this notification should also be sent to the Magistrate of the frontier district in cases where the articles are destined to cross the frontier by road or river as laid down in Home Department Notification, No. 1892, dated 25th November 1881—G.O., No. 1463, dated 9th July 1888.

The Commissioner of Police, Madras, is empowered to grant licenses under clause VI, rule 7, for the export of arms, etc., from British India to persons residing in Pondicherry or any of the other French Settlements in the Madras Presidency, who would be exempted in British India from the ordinary prohibitions of the Arms Act and who desire to have small consignments of arms and ammunition for their own personal use sent to them from Madras. This power is subject to the conditions prescribed in Home Department letter No. 76-I, dated 7th January 1884 (G.O., No. 134, dated 17th January 1884).

MANUFACTURE AND SALE.

11. Licenses to manufacture, convert, keep and sell arms or ammunition

Home Department Notification No. 847, dated the 19th June 1893. or military stores may be granted by Commissioners of Police in the Presidency towns and in Rangoon, and by the Magistrate of the district outside those towns. They shall be in Forms VI and VII. But licenses to

manufacture, convert, keep or sell or keep for sale breech-loading rifles, rifle ammunition or military stores for rifles shall be granted only by the Local

Home Department Notification No. 326, dated the 2nd February 1900. Government or, in the case of Sind, by the Commissioner in Sind, and shall be in Form VI B or VII B. The Local Government may under this rule grant licenses to selected dealers to hold a certain amount of ammunition for rifles of .303 bore, or rifles of .450 or .577 bore of the Snider or Martini-

Henry pattern, on the condition that the license-holders shall not sell from this stock to any person who does not hold a license to possess any

Home Department such ammunition. The fee payable in stamps shall be Notification No. 902, twenty rupees in respect of licenses to manufacture, dated the 20th convert and sell, and ten rupees in respect of licenses to keep February 1901. and sell arms, ammunition or military stores. Every

license-holder under this rule shall keep, in such form as the Local Government may from time to time direct, registers of all arms, manufactured or converted, of all ammunition and military stores manufactured of all stock in hand, and of all sales. He shall exhibit his stock and his registers on demand by any Magistrate or by any Police officers not below the rank of Inspector. Magistrates and all Police officers not below the rank of Inspector are hereby empowered to enter and inspect any premises within their several jurisdictions in which arms or ammunition or sulphur are manufactured or kept, and to examine the stock and accounts of receipts and sales of arms, ammunition and military stores. Any person licensed to sell arms and ammunition shall affix, on a conspicuous part of his shop or usual place of business, a signboard, on which shall be painted in large letters in English, or in the Vernacular of the district, his name and the words "Licensed to manufacture," or "Licensed to deal in arms, ammunition and military stores," as the case may be. He shall also post up in his shop a copy of section 28 of the Indian Arms Act either in the Vernacular of the district or in English.

POSSESSION OF ARMS, AND GOING ARMED.

[*Note.—For rules and forms applicable to Burma, see Appendix—Notifications of 10th March and subsequent Notifications.*]

12. Licenses to possess cannon shall not be granted, save under the special order of the Governor-General in Council, certified, under the signature of the Secretary to the Government of India in the Home Department. A copy of such license, so certified, must be sent immediately on its issue to the District Magistrate of the place where the cannon is to be kept.

13. Licenses to possess arms and ammunition in reasonable quantities, and to go armed for purposes of sport, of protection or of display, may be granted by the Commissioner of Police in the Presidency towns, and by the Magistrate of the district outside those towns in Form VIII. Such licenses shall be liable to a fee of eight annas for each weapon in disarmed districts, and to a fee of four annas for each weapon in districts which have not been disarmed. Such a license will authorize its holder to carry the arms described in the license on occasions when they may be reasonably required for the purposes named in the license. But the holder, unless specially authorized by the Magistrate, must not go armed in railway carriages, to fairs, religious processions or other public assemblages. Licenses granted under this rule shall, on countersignature by

Home Department the Commissioner of the division or other officer Notification No. 459, authorized in this regard by the Local Government dated the 22nd March where there are no Commissioners, be valid for such 1895. districts of the Local Government within the territories of which the license may have been granted, as may be specified by the countersigning officer.

Provided that in the case of breech-loading rifles and balled rifle ammunition the license shall not (except in the Presidency towns

Home Department
Notification No. 902,
dated the 20th Februa-
ry 1901. of Madras, Bombay and Calcutta and in Rangoon where
the Commissioner of Police will continue to grant such
licenses) be granted without the previous sanction of the

Board of Revenue in Madras, of the Chief Commissioner in Assam and in
Coorg and of the Commissioner of a Division in other Provinces.

13A. Licenses to possess and carry arms in places to which section 15 of

Home Department
Notifications No. 620,
dated the 17th April
1884, and No. 459,
dated the 22nd March
1895. the Indian Arms Act, 1878, applies may be granted by
the District Magistrate, and in a Presidency town by
the Commissioner of Police, on plain paper and without
fee, to the heirs of persons to whom arms have been
presented by, or under the orders of Government, in

respect of any such arms which they may inherit. Such licenses shall be
granted in Form VIII prescribed by rule 13.

Provided that in the case of breech-loading rifles the license shall not

Home Department
Notification No. 902,
dated the 20th Februa-
ry 1901. (except in the Presidency towns of Madras, Bombay and
Calcutta and in Rangoon where the Commissioner of
Police will continue to grant such licenses) be granted
without the previous sanction of the Board of Revenue

in Madras, of the Chief Commissioner in Assam and in Coorg and of the
Commissioner of a Division in other Provinces

13B. Licenses for the possession of reasonable quantities of balled "ammu-

Home Department
Notification No. 902,
dated the 20th Februa-
ry 1901. *nition * which can be fired from rifles of the .303 bore" or*
rifles of .450 or .577 bore of the Snider or Martini-Henry
pattern, shall be granted by the Commissioner of Police
in the Presidency towns and in Rangoon, and by the

Magistrate of the district outside those towns, in Form VIII prescribed by
rule 13. Such licenses shall be granted on application to any person lawfully
in possession for sporting purposes of a rifle of the .303 bore, or a rifle of the
.450 or .577 bore of the Snider or Martini-Henry pattern, and shall state the
amount of such balled ammunition which he may possess in the following
twelve months. Duly licensed dealers shall be allowed to import their
balled ammunition up to the quantity stated in their licenses. Upon every
license produced in support of an application for leave to import, the quantity
of ammunition to import which leave was given, and the date of giving it,
shall be endorsed by the authority by whom leave is granted.

14. Any Commissioner of Police or Magistrate of the district may grant a
license in Form IX for a journey, specifying the direction of the journey and
the period it will occupy. Such license will be valid in other jurisdictions only
for such journey and for such period, and will be liable to a fee of four annas
for each weapon. Political Agents may grant licenses under this rule to natives
of the States where they may be serving, and such licenses granted for
journeys by Political Agents shall be liable to no fee. Holders of licenses
under this rule, unless specially authorized by the officer granting the licenses,
must not go armed in railway carriages, to fairs, religious processions or other
public assemblages.

* Include all ammunition of calibres ranging from .299 to .330. (G.O., No. 42, Judicial,
dated 9th January 1902.)

When a Commissioner of Police or Magistrate of a district receives an

Home Department
Notification No. 1264,
dated the 29th August
1895.

application for a license in Form IX from a person who is not resident within his jurisdiction, or is not personally known to him, he shall, before granting the license, ascertain from the Commissioner of Police of the

Presidency town, or the Magistrate of the district, or the Political Officer for the foreign territory, in which the applicant resides, whether there is any objection to the grant of the license, unless for reasons to be recorded, he considers this precaution to be clearly unnecessary.

Provided that in the case of breech-loading rifles and balled rifle ammunition

Home Department
Notification No. 902,
dated the 20th Febr.
ary 1901.

the license shall not (except in the Presidency towns of Madras, Bombay and Calcutta, and in Rangoon, where the Commissioner of Police will continue to grant such licenses) be granted without the previous sanction of the

Board of Revenue in Madras, of the Chief Commissioner in Assam and in Coorg and of the Commissioner of a Division in other Provinces.

15. Licenses to possess firearms or ammunition or military stores in districts which have not been disarmed may be granted in

Home Department
Notification No. 1168,
dated the 5th June
1899.

Form X without fee and shall be valid for five years. Such licenses will not authorize the holders to go armed or to carry arms. In districts which have not been disarmed, as well as in disarmed districts, licenses to possess and carry arms (Form VIII) will be liable to fees, as stated in rule 13.

Provided that in the case of breech-loading rifles and balled rifle ammunition

Home Department
Notification No. 902,
dated the 20th Febr.
ary 1901.

the license shall not (except in the Presidency towns of Madras, Bombay and Calcutta and in Rangoon, where the Commissioner of Police will continue to grant such licenses) be granted without the previous sanction of the Board of Revenue in Madras, of the Chief Commissioner in Assam and in Coorg and of the Commissioner of a Division in other Provinces.

16. Licenses for possession of arms and ammunition may be granted in Form XI, without fee, and for a term of five years, to persons who require arms for the destruction of wild animals which do injury to human beings, cattle or crops. Such licenses will be valid only in, or on the immediate confines of, the district for which it is granted. It will be subject to the conditions that the license and the weapon it covers are shown once a year, between the 15th November and the 31st December, to the nearest Magistrate; that the weapon becomes confiscated to Government directly it is sold or seized in execution of any debt, and that such weapon is carried only on occasions when it is to be used *bonâ fide* for the destruction of wild animals. Holders of licenses under this rule must not go armed in railway carriages, to fairs, religious processions or other public assemblages:

Provided that in the case of breech-loading rifles and balled rifle ammunition

Home Department
Notification No. 902,
dated the 20th Febr.
ary 1901.

the license shall not (except in the Presidency towns of Madras, Bombay and Calcutta, and in Rangoon, where the Commissioner of Police will continue to grant such licenses) be granted without the previous sanction of the Board of Revenue in Madras, of the Chief Commissioner in Assam and in Coorg and of the Commissioner of a Division in other Provinces.

16A. Licenses may be granted to contractors, cultivators and other persons

Home Department Notifications No. 1311, dated the 1st September 1882, and No. 1448, dated the 15th September 1882.

and persons for similar purposes in connection with agricultural works or works of public utility. Such licenses shall be given in Form No. XII.

16B. Licenses may be granted to contractors and other persons without

Home Department Notification No. 100, dated the 24th January 1883.

required *bonâ fide* for blasting purposes. Such licenses shall be given in Form No. XII.

16C. Licenses for the importation, possession or transport of sulphur

Home Department Notification No. 1617, dated the 7th October 1881, No. 1194, dated the 7th August 1882, and No. 1940, dated the 11th December 1882.

proved to the satisfaction of the Local Government or Administration concerned to be intended only for *bonâ fide* medicinal, manufacturing or agricultural purposes may be granted without payment of any fee. This concession does not extend to sulphur intended for the manufacture of gunpowder or of ammunition generally, as defined in section 4 of the Indian Arms Act, 1878 (Act No. XI of 1878).

16D. The Governor-General in Council is pleased to declare that, so far

Home Department No. 1814, dated the 1st October 1879.

as the district of Ajmere-Mhairwara is concerned, the licenses referred to in rules 1, 5 and 12 shall in future be granted under the signature of the Secretary to the

Government of India in the Foreign Department.

GENERAL.

17. The fees leviable under these rules shall be taken in the shape of

Home Department Notification No. 1258, dated the 11th July 1879.

“impressed stamps.” Ordinarily the applications for licenses or renewals, of licenses shall be written on “impressed stamps” of value equal to the amount of fee leviable in respect of such licenses or renewals, and the licenses will be issued on plain paper. But when the licenses themselves are written or printed on “impressed stamps,” the applications may be on plain paper. When an application for a license is written on an “impressed stamp,” and the license is refused, the value of stamp will be refunded to the applicant.

18. Applications for license, in respect of which no fee is leviable, or

Home Department Notification No. 1258, dated the 11th July 1879.

regarding licenses on which the full fee has been paid, shall be considered to be applications within the meaning of Schedule II, Article I, clause (a), of the Court Fees Act, 1870,” and shall bear a Court-fee stamp of one anna.

19. All licenses under rules 11 and 13 shall expire on the 31st December of the year for which they may be issued; licenses under rule 16 shall expire on the 31st December of the fifth year of their currency. But the currency of a license may be renewed, previous to its expiration, on payment of a second fee by the same authority that granted it.

Home Department
Notification No. 484,
dated the 30th March
1897.

In Burma licenses to possess and carry arms, and sell arms, ammunition or military stores shall expire on the 31st March.

19A. When a license granted in accordance with these rules is lost or accidentally destroyed, a duplicate may be granted to the licensee on payment of the same fee as he paid on the original license if not in excess of one rupee; and, in any other case, on payment of a fee of one rupee.

Cultivators or other persons to whom licenses may have been granted without payment of any fee may obtain duplicates of such licenses, if lost or destroyed, free of all fee.

Home Department
Notification No. 1435,
dated the 15th September
1882.

19B. In Lower Burma licenses under rule 13 may be current for such period, not exceeding five years, as the Deputy Commissioner shall in each case decide, provided that no such license shall be current for less than one year.

20. All licenses shall be given and held subject to the conditions endorsed on the reverse, and subject to these rules and subject to the provisions of the Act. Licenses under rules 13 and 16 may be granted, subject to the observance of a close season, in the pursuit of game-birds or animals that do not injure either men or cattle or crops. The limits of the close season will be decided by the Local Government, and the condition regarding such close season, if imposed, shall be endorsed on the reverse of the license.

21. Any person holding a license, or acting under a license, granted in accordance with these rules, shall be bound to produce the same when called upon to do so by any Magistrate or by any Police officer in charge of a Police station, or by any Police officer of higher rank.

22. Licenses granted for use within district shall be written or printed in the vernacular language of such district. Licenses granted in a Presidency town, or for use beyond the district where they may be granted, shall be in English, and may be in the vernacular as well.

23. The Assistant Resident at Aden shall exercise the powers of a Magistrate in respect of the grant of licenses under these rules.

24. A license granted under these rules will cover only the weapons or other articles and the persons named therein, unless the officer granting a license under rule 13 or 14 deems it expedient to include the retainers of any person named in the license; in such case the entry on the face of the license shall declare how many and whose retainers are covered by the license.

25. Any officer empowered to grant a license under these rules may, at his discretion, refuse to grant, to renew or to consent to the issue of a license, or may refer any application for the orders of the Local Government.

26. All Magistrates or other authorities acting under these rules will perform their duties subject to the control of their executive superiors and of the Local Government.

Fort St. George, January 23, 1902.

[Published on page 98 of the *Fort St. George Gazette*, dated 28th January 1902, Part I.]

No. 52.—With reference to the Notification by the Government of India, Home Department, No. 6314, dated 13th December 1901, it is hereby notified that no license under the Indian Arms Act authorizing the possession by any person for his private use of more than one revolver or magazine pistol will, after this date, be granted in any district of the Madras Presidency.

Ootacamund, August 7, 1900.

[Published on page 121 of the *Fort St. George Gazette*, dated 14th August 1900, Part I.]

No. 328.—The following Notification of the Government of India is republished:—

HOME DEPARTMENT.

PUBLIC.

Simla, the 27th July 1900.

No. 1922.—In exercise of the power conferred by section 17 of the Indian Arms Act (XI of 1878), the Governor-General in Council is pleased to direct that the condition, requiring that if a gun, covered by a license, be lost or stolen, the license holder shall at once give notice of the fact at the nearest Police station, prescribed by Home Department Notification No. 2443, dated the 19th December 1889, for the grant of certain licenses in Assam, shall extend to all licenses issued on Form XI, annexed to the rules, throughout India.

44. Rules under the Indian Explosives Act.

NOTIFICATION No. 5528.

[Published on pages 1905 to 1920 of the *Fort St. George Gazette*, dated 5th November 1901, Part I.]

In supersession of the notification by the Government of India in the Home Department, No. 1393 (Public), dated the 8th July 1897, and in exercise of the powers conferred by sections 5 and 7 of the Indian Explosives Act, 1884 (IV of 1884), the Governor-General in Council is pleased to make the following rules to regulate the transport and importation of explosives.

These rules extend to the whole of British India, but the rules relating to the transport of explosives shall cease to apply to any port as defined in the Indian Ports Act, 1889 (X of 1889), for which special rules made by the Local

Government are for the time being in force, in so far as they are expressly superseded by, or are inconsistent with, such special rules.

Nothing in these rules shall apply to the manufacture, possession, use, sale, transport, or importation of any explosive —

- (a) by order of the Government, or
- (b) by any person employed under the Government in the execution of the Indian Explosives Act, 1884 (IV of 1884), or as a keeper of a magazine, artizan, soldier, sailor, policeman, or otherwise, or enrolled as a volunteer under the Indian Volunteers Act, 1869 (XX of 1869), in the course of his empoyment or duty as such.

PRELIMINARY.

1. For the purposes of these rules, explosives shall be classified as follows, namely :—

Class 1	..	..	..	..	..	..	Gunpowder,
„ 2	..	..	..	..	..	..	Nitrate-mixture,
„ 3	..	..	..	..	..	..	Nitro-compound,
„ 4	..	..	..	..	..	..	Chlorate-mixture,
„ 5	..	..	..	..	..	..	Fulminate,
„ 6	..	..	..	..	..	..	Ammunition,
„ 7	..	..	..	..	..	..	Firework,

and when an explosive falls within the description of more than one class it shall be deemed to belong exclusively to the latest of the classes within the description of which it falls.

CLASS 1.—*Gunpowder Class.*

The term "gunpowder" means exclusively gunpowder ordinarily so called.

CLASS 2.—*Nitrate-mixture Class.*

The term "nitrate-mixture" means any preparation, other than gunpowder ordinarily so called, formed by the mechanical mixture of a nitrate with any form of carbon or with any carbonaceous substance not possessed of explosive properties, whether sulphur be or be not added to such preparation, and whether such preparation be or be not mechanically mixed with any other non-explosive substance.

The nitrate-mixture class comprises such explosives as—

Chilworth special powder,	Safety blasting powder,
Fortis explosive,	Westfallite,
Ripp-Lene,	

and any preparation coming within the above definition.

CLASS 3.—*Nitro-compound Class.*

The term "nitro-compound" means any chemical compound possessed of explosive properties, or capable of combining with metals to form an explosive compound, which is produced by the chemical action of nitric acid (whether mixed or not with sulphuric acid) or of a nitrate mixed with sul-

phuric acid upon any carbonaceous substance, whether such compound is mechanically mixed with other substances or not.

The nitro-compound class has two divisions:

Division 1 comprises such explosives as—

Amberite No. 1,
Ballistite,
Blasting Gelatine,
Carbonite,
Cordite,
Dynamite,

Gelatine Dynamite,
Gelignite,
Lithofracteur,
Nitro-glycerine,
Stonite,

and any chemical compound or mechanically mixed preparation which consists, either wholly or partly, of nitro-glycerine or some other liquid nitro-compound.

Division 2 comprises such explosives as—

Amberite No. 2,
Ammonite,
Bellite,
Coopal's powder,
Cotton gunpowder,
E. C. powder,
Gun-cotton ordinarily so-called,

Nitrated gun-cotton,
Picrates,
Picric powder,
Roburite,
Sawdust and gun-cotton powder,
Schultz's powder,
Tonite (or cotton powder),

and any nitro-compound as before defined which is not comprised in the first division.

CLASS 4.—Chlorate-mixture Class.

The term "chlorate-mixture" means any explosive containing a chlorate. The chlorate mixture class has two divisions :

Division 1 comprises such explosives as—

Horsley's blasting powder,
Brain's blasting powder,

and any chlorate-preparation which consists partly of nitro-glycerine or of some other liquid nitro-compound.

Division 2 comprises such explosives as—

Horsley's original blasting powder,
Erhardt's powder,
Reveley's powder,

Hochstadter's blasting charges,
Reichen's blasting charges,
Teutonite,
Chlorated gun-cotton,

and any chlorate-mixture as before defined which is not comprised in the first division.

CLASS 5.—Fulminate Class.

The term "fulminate" means any chemical compound or mechanical mixture whether included in the foregoing classes or not, which, from its great susceptibility to detonation, is suitable for employment in percussion-caps or any other appliances for developing detonation or which, from its extreme sensibility to explosion and from its great instability (that is to say, readiness

to undergo decomposition from very slight exciting causes), is especially dangerous.

The fulminate class has two divisions:

Division 1 comprises such compounds as the fulminates of silver and of mercury and preparations of these substances, such as are used in percussion-caps, and any preparation consisting of a mixture of a chlorate with phosphorus, or certain description is of phosphorus compounds, with or without the addition of carbonaceous matter, and any preparation consisting of a mixture of a chlorate with sulphur, or with a sulphuret, with or without carbonaceous matter.

Division 2 comprises such substances as the chloride and the iodide of nitrogen, fulminating gold and silver, diazobenzol, and the nitrate of diazobenzol.

CLASS 6.—Ammunition Class.

The term "ammunition" means an explosive of any of the foregoing classes when enclosed in any case or contrivance, or otherwise adapted or prepared so as to form a cartridge or charge for small arms, cannon, or any other weapon, or for blasting, or to form any safety or other fuze for blasting or for shells, or to form any tube for firing explosives, or to form a percussion-cap, a detonator, a fog-signal, a shell, a torpedo, a war-rocket, or other contrivance other than a firework.

The term "percussion-cap" does not include a detonator.

The term "detonator" means a capsule or case which is of such strength and construction, and contains an explosive of the fulminate-explosive class in such quantity that the explosion of one capsule or case will communicate the explosion to other like capsules or cases.

The term "safety fuze" means a fuze for blasting which burns and does not explode, and which does not contain its own means of ignition, and which is of such strength and construction, and contains an explosive in such quantity, that the burning of such fuze will not communicate laterally with other like fuzes.

The expression "safety cartridges" means cartridges for small-arms of which the case can be extracted from the small-arm after firing, and which are so closed as to prevent any explosion in one cartridge being communicated to other cartridges. The term also includes rifle-calibre machine-gun cartridges if they are of the above description, whether they are for use with machine-guns having chambers identical with those of rifles or with machine-guns which have special chambers.

The maximum diameter at which a small-arm or machine-gun cartridge can be accepted as "safety" is one inch.

The ammunition class has three divisions:

Division 1 comprises exclusively—

Safety cartridges,

Safety fuzes for blasting,

Fuzes for shells, and tubes friction for guns, provided there be no more than five fuzes or 25 tubes in one package, and that the package be a hermetically sealed metal cylinder.

Railway fog-signals,

Percussion-caps.

Division 2 comprises any ammunition, as before defined, which does not contain its own means of ignition and is not included in division 1, such as—

Cartridges for small-arms, which are not safety cartridges,
 Cartridges and charges for cannon, shells, mines, blasting, or other like purposes,
 Shells and torpedoes containing any explosive,
 Fuze for blasting, which are not safety fuzes,
 Fuze for shells,
 Tubes for firing explosives,
 War-rockets,

which do not contain their own means of ignition.

Division 3 comprises any ammunition as before defined, which contains its own means of ignition and is not included in division 1, such as—

Detonators,
 Cartridges for small-arms, which are not safety cartridges,
 Fuze for blasting, which are not safety fuzes,
 Fuze for shells,
 Tubes for firing explosives,

which do contain their own means of ignition.

By ammunition containing its own means of ignition is meant ammunition having an arrangement, whether attached to it or forming part of it, which is adapted to explode or fire the same by friction or percussion.

CLASS 7.—*Firework Class.*

The firework class has two divisions :

Division 1 comprises firework compositions, that is to say, any chemical compound or mechanically mixed preparation of an explosive or inflammable nature, which is used for the purpose of making manufactured fireworks, and is not included in the former classes of explosives, and also any star and any coloured fire composition, subject to the proviso hereinafter set forth.

Division 2 comprises manufactured fireworks, that is to say, any explosive of any of the foregoing classes and any firework composition, when such explosive or composition is enclosed in any case or contrivance, or is otherwise manufactured so as to form a squib, cracker, toy cap or amoree, serpent, rocket (other than a war rocket), maroon, lance, wheel, Chinese fire, Roman candle, or other article specially adapted for the production of pyrotechnic effects or pyrotechnic signals or sound signals :

Provided that a substantially constructed and hermetically closed metal case containing not more than 1 lb. of coloured fire composition of such a nature as not to be liable to spontaneous ignition shall be deemed to be a "manufactured firework."

TRANSPORT.

(a) *Packing.*

2. The following general rules shall be observed with respect to the packing of explosives for conveyance :—

I.—Each class of explosives shall be separately packed.

II.—An explosive not being an explosive of the 5th (fulminate) class, or of the 2nd and 3rd divisions of the 6th (ammunition) class, or of the 1st

division of the 7th (firework) class, shall, if not exceeding 5 lb. in quantity, be contained in a substantial case, bag, canister, or other receptacle made and closed so as to prevent the explosive from escaping.

III.—In every other case the explosive shall be contained in a double package. The inner package shall be a substantial case, bag, canister, or other receptacle made and closed so as to prevent the explosive from escaping, and the outer package shall be a box, barrel, or case of wood or metal or other solid material, and shall be of such strength, construction, and character that it will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow the explosive to escape:

Provided as follows:—

(a) If the explosive is of the 1st (or gunpowder) class or of the 2nd (nitrate-mixture) class, or of the 2nd division of the 3rd (nitro-compound) class, the quantity of the explosive in any one outer package shall not, in the case of explosives of the first two classes, exceed 100 lb., and in other cases 50 lb.

If the explosive is picric acid, the inner package must be of such a nature as to effectually prevent any picric acid from coming into contact with any basic metallic oxide.*

(b) If the explosive belongs to the 1st division of the 3rd (nitro-compound) class or to the 4th (chlorate-mixture) class, the inner package shall be without any metal in its construction, and the inner or outer package, or both, shall be thoroughly waterproof.† No one of the inner packages shall contain more than 10 lb., and the aggregate quantity of the explosive in any one outer package shall not exceed 50 lb.

(c)—1. If the explosive belongs to the 5th (fulminate) class, and is of such character that it cannot be packed mixed with water, or that danger would arise from such mode of packing, it shall be packed in such manner as shall be specially directed by the Governor-General in Council.

2. Any other explosive of the fulminate class shall be packed as follows: It shall be packed in bags or coverings of calico, canvas or other material permeable to water, and containing each not more than 25 lb. of fulminate, and so made and closed as to prevent any explosive from escaping. Such bags or coverings shall be packed in a case containing sufficient water to ensure the explosive being kept constantly wet, and such case (hereinafter called the inner case) shall be packed in an outer case containing sufficient water constantly to surround the inner case; and the inner case and the outer case shall each be

* Note.—This rule is intended to prevent picric acid being packed in a case lined with certain metals, such as zinc or lead, which would result in danger arising from the formation of a picrate. Waterproof bags inside powder barrels are suggested as a simple and safe method of packing picric acid for transport or storage.

† Note.—From the requisition that the package should be waterproof are excepted—

(1) All explosives falling in the 2nd division of the 4th (chlorate-mixture) class.

(2) Those explosives included in the 1st division of the 3rd (nitro-compound) class which do not yield up their nitro glycerine in contact with water, such as blasting gelatine, gelatine dynamite, cordite and ballistite and gelignite: provided that any other substance than those named has been certified to be of this character by a Chief Inspector of Explosives.

of such strength, construction, and character that it will not be broken or accidentally opened or become defective or insecure whilst being conveyed, and will not allow any fulminate or water to escape ; and the amount of the explosive in any one outer case shall not exceed 200 lb., except with the consent of, and under conditions approved by, an Inspector of Explosives.

3. Every package when actually used for the packing of one fulminate shall not be used for the packing of any other fulminate or for any other purpose.
4. On the outer case there shall be affixed in conspicuous character by means of a brand or securely attached label or other mark the word " Explosive," with the name of the explosive followed by the words " Fulminate, Division 1" (or 2 as the case may be) and name and address of the owner or sender.

(d)—1. If an explosive belongs to the 1st division of the 6th (ammunition) class, it shall be contained in a box, barrel, or case of wood, metal, or other solid material, and of such strength, construction, and character that it will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow any explosive to escape.

2. If the explosive belongs to the 2nd division of the 6th (ammunition) class, the following rules shall apply, viz. :—

- (i) A shell or torpedo containing any explosive material, whether such shell or torpedo be separate or form part of a rocket or other appliance, shall be packed in such manner as may be specially directed by the Governor-General in Council with reference to such explosive.
- (ii) Any explosive material when made up into a cartridge or charge for cannon, shells, mines, blasting, or other like purposes, shall be packed in the manner required for the same explosive material when not so made up.

Provided that where a double package is required, the enclosing case of such cartridge or charge, if it satisfies the conditions required for the inner package, may be held to be such inner package.

- (iii) Any other explosive of the 2nd division shall be packed in a box, barrel, or case of wood, metal, or other solid material, and of such strength, construction and character that it will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow any explosive to escape : and any one such package shall not contain more than 100 lb. of ammunition.

(e) If the explosive belongs to the 3rd division of the 6th (ammunition) class, it shall be packed in a double package. The inner package shall not contain more than 2 lb. of such explosive and no more than 50 lb. shall be contained in the outer package.

Provided that, in the case of detonators, the following further rules shall also be observed, namely :

- (i) The detonators, and the spaces between the detonators and between the sides of the inner package and the detonators, shall all be

filled, as far as practicable, with fine sawdust or other similar material. A layer of cotton, wool or other soft elastic material shall be placed between both ends of all the detonators and the interior of the inner package in which the detonators are placed in such manner and so secured that both ends of the detonators will rest upon the said cotton, wool or other material. Every inner package, if of metal, shall be lined throughout with paper or other soft material.

- (ii) Where the number of detonators packed for conveyance exceeds in all one thousand (1,000), or such greater number as may from time to time be assigned with the consent of, and under conditions approved by, an Inspector of Explosives, all the inner packages as aforesaid shall be placed inside a substantial case of wood or metal, made and closed, so as to prevent any of the inner packages escaping therefrom and the case shall be placed inside such outer packages as is required by the above general rule relating to the packing for conveyance of explosives of the 3rd division of the 6th (ammunition) class, in such manner and so secured as to leave a clear space of not less than three inches between every part of the interior of the said outer package, notwithstanding that such clear space may, if preferred, be filled with sawdust, straw or other similar material, or may contain a light framework or battens of wood to keep the case aforesaid in position in the outer package.
- (iii) In the case of electric detonators, the quantity to be contained in any one such outer package may amount to not more than three thousand (3,000) electric detonators, or, if such outer package is provided with handles of such strength and construction as to allow it to be safely and conveniently carried by means of such handles, the number may be increased to five thousand (5,000).
- (f) If the explosive belongs to the 1st division of the 7th (firework) class it shall be contained in a double package. The inner package shall be a substantial canister, case, or other receptacle hermetically closed, and containing no more than 1 lb. of explosive, and no more than 20 lb. shall be contained in the outer package; and,
- (g) If the explosive belongs to the 2nd division of the 7th (firework) class, it shall be contained in a box, barrel, or cases of wood, metal, or other solid material, and of such strength, construction and character that it will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow any explosive to escape, and the quantity of explosive in any one package shall not exceed 100 lb.

IV.—Whatever be the amount of the explosive, and to whatever class or division of a class it belongs, the following conditions shall be observed:—

- (a) the interior of every package, whether single or double, shall be kept free from grit and otherwise clean;
- (b) every package, whether single or double, when actually used for the packing of the explosive, shall not be used for the packing of any other explosive of the same or any other class or for any other purpose, except with the consent of, and under conditions approved by, an Inspector of Explosives;

- (c) there shall *not* be any iron or steel in the construction of any such single package or inner or outer package unless the same is effectually covered with tin, zinc, or other suitable material;
- (d) on the outermost package there shall be affixed, in conspicuous characters, by means of a brand or securely attached label or mark, the word "Explosive" followed by the name of the explosive or other description of the contents and the name and address of the owners or senders; and
- (e) the amount of the explosive in any single package or, if there is a double package, in any one outer package, shall not exceed the amount specified in the foregoing rules, except with the consent of, and under conditions to be approved by, an Inspector of Explosives or other officer appointed by the Local Government in this behalf.

3. Whoever commits a breach of any of the foregoing rules relating to the packing of explosives for conveyance shall be punishable with fine which may extend to Rs. 1,000.*

(b) *Mode of Conveyance.*

4. The following general rules shall be observed with respect to the conveyance of explosives:—

I.—No explosive shall be conveyed from place to place unless packed in the manner provided for in the foregoing rules.

II.—There shall not be conveyed in any carriage or vessel which is being used for the conveyance of an explosive, any explosive of a different class and division, of whatsoever nature, which contains its own means of ignition, unless it is sufficiently separated therefrom to prevent any fire or explosion which may take place in one such explosive being communicated to another.

III.—Except in the case of small consignments carried by railway, which may be unloaded at any time, explosives shall be loaded or unloaded only between sunrise and sunset. For the purposes of this rule no consignment of more than half a wagon-load booked to one station shall be deemed to be a small consignment.

IV.—Whilst the explosive is being loaded on or unloaded out of any carriage or vessel, no fire or artificial light, nor any article which is liable to cause or communicate fire or explosion [such as charcoal, lucifer-matches, articles for striking a light, petroleum to which the Indian Petroleum Act, 1899 (VIII of 1899), or any other Act for the time being in force regarding the importation, possession, and transport of petroleum, applies, or any spirit or oil or substance that gives forth an inflammable vapour at a temperature below 100° Fahrenheit] shall be, or shall be allowed to be, brought, had or used dangerously near to such carriage, ship, or boat, and no smoking shall be allowed in, on, or dangerously near to, the same:

Provided that when the use of a light for the purposes of such loading or unloading is unavoidable, a lamp of such construction, position, or character as not to cause any danger from fire or explosion may be used; and no

* Rules regarding search for, and detention of, explosives contravening regulations have been issued by the Local Governments.

person, while handling any explosive (except an explosive of division 1, class 6, if packed in accordance with the packing rules), shall wear boots or shoes with iron or steel nails, heels or tips.

V.—In the loading or unloading of any explosive, the casks and packages containing the same shall be passed from hand to hand and not rolled upon the ground; they shall not be thrown or dropped down, but shall be carefully deposited and stowed.

VI.—The explosive shall not be conveyed except in the interior of a carriage so enclosed on all sides with wood or metal, or in the hold of a ship or boat having a close deck so closed, as effectually to protect the explosive against accident by fire from without. If the explosive cannot be so secured, it shall be completely covered with painted cloth, tarpaulin, or other suitable material so as to effectually protect it against communication of fire.

VII.—There shall not be any iron or steel in the interior of the portion of the carriage or vessel with which the case containing the explosive is or may come in contact, unless the same is effectually covered with leather, wood, cloth or other suitable material.

VIII.—In the stowing of the explosive, due precautions shall be taken by means of a partition or otherwise and by careful stowing to secure such explosive from being brought into contact with, or endangered by, any other article or substance conveyed in such carriage or vessel which is liable to cause fire or explosion; and if the explosive is dangerously affected by water, due precautions shall be taken to exclude water from coming into contact with such explosive.

IX.—The amount of the explosives conveyed in any one carriage or vessel at any one time shall not exceed 2,000 lb. unless the carriage be so enclosed on all sides with wood or metal, or the vessel have a close deck so closed, as effectually to protect the explosive against accident by fire from without, in which case the amount of the explosives conveyed shall not exceed the following:—

	Tons.
In any one carriage on a railway	.. .. 10
In any one other carriage	.. .. 2
In any one vessel	.. .. 20

Note.—This rule shall, in the case of dynamite conveyed by railway, be read subject to paragraph XII of Rule 6.

X.—Nothing in the foregoing rules (except rule I) shall apply to any explosive of the 1st division of the 6th (ammunition) class:

Provided that all due precautions are taken for the prevention of accidents.

5. The following rules shall be observed with respect to the conveyance of explosives otherwise than by railway:—

I.—No explosive shall be conveyed in a carriage or boat whilst carrying or plying for public passengers, unless the quantity is less than 5 lb. and notice has been given beforehand to the person in charge of such carriage or boat: and all due precautions are taken for the prevention of accidents by fire or explosion.

Provided that there shall not be conveyed in any such carriage or boat any explosive of the 5th (fulminate) class or any explosive of the 3rd division

of the 6th (ammunition) class, or of the 1st division of the 7th (firework) class, except detonators packed according to the proviso to Rule 2 (III) (e), to the number of 200.

Provided that the amount of explosive of the 5th (fulminate) class in the detonators shall in no case exceed in the aggregate 3 oz. (a certificate to this effect being given by the Agent of the Company by whom the detonators are tendered for transport) :

Provided also that no other explosive is carried in the same compartment.

II.—With respect to the conveyance by carriage or vessel of explosives of the 5th (fulminate) class, or of the 3rd division of the 6th (ammunition) class, or of the 1st division of the 7th (firework) class, or of larger quantities than 5 lb. of any other explosive, the following regulations shall be observed :—

- (1) The person in charge of the carriage or vessel shall not drive or conduct the same in a dangerous or reckless manner, and shall take all due precautions to avoid fire and explosion, and no person shall do any act or thing in relation to the explosive which tends to cause fire or explosion, and is not reasonably necessary for the conveyance of the explosive or for work immediately connected with such conveyance ; and a person who is intoxicated shall not have charge of any carriage or vessel conveying explosive, and shall not be permitted to be in, or on, or attending the same.
- (2) A person shall not forward to any warehouseman or carrier a consignment of explosive, unless he has given notice to such warehouseman or carrier beforehand, stating the name and quantity of the explosive proposed to be conveyed, and the name and address of the proposed consignee, and has had an intimation that the warehouseman or carrier is prepared to receive the consignment, and a warehouseman or carrier shall not make such an intimation, nor receive such consignment, unless he is prepared to receive it, and forthwith to despatch the same, or to deposit it in a magazine or at a place at which a person is licensed to possess the same.
- (3) The carriage or vessel conveying the explosive shall be in charge of, and constantly attended by, some competent person, or by a sufficient number of competent persons, and such persons shall not, if the amount of the explosive conveyed exceed 100 lb., stop or delay for a longer time than may be reasonably necessary, or stop unnecessarily at any place where such stopping would be attended with special public danger.

6. The following rules shall be observed with respect to the conveyance of explosives by public railway :—

I.—No person shall send for carriage upon any railway any consignment of an explosive, unless he has given to the officer in charge of the railway station previous notice in writing which, at the option of the Railway Administration, may extend to 48 hours, of his intention to send such consignment, and stating the true name, description, quantity, and mode of packing of the explosive proposed to be conveyed, and his own name and address, and also the name and address of the proposed consignee, and unless

he has had an intimation in writing from an authorized officer of the railway that such consignment will be received.

II.—No explosive which a Railway Administration shall, by any notice or regulation for the time being in force, notify that they will not receive, shall be brought, sent, or forwarded to, or upon any railway of the said Railway Administration.

III.—Consignments of explosives shall be sent to the forwarding station and shall be received by the railway servants only at such times, between sunrise and sunset, as the Railway Administration may appoint; and every package containing any explosive proposed to be conveyed on any railway shall immediately on arrival at the station be unloaded and placed in a safe place under the special direction of the officer in charge of the station.

All gunpowder under despatch or receipt by a Government arsenal, depot, or factory, shall be loaded or unloaded in the railway vans by Government servants employed in such arsenal, depot, or factory. In each van used by the railway for the transport of gunpowder the packages of gunpowder shall be secured in such a way as to prevent concussion when the train is in motion.

IV.—An explosive shall be removed by the consignee from the receiving station during the twelve hours of daylight after arrival: if this condition is not strictly complied with, the Railway Administration may return the consignment to the consignor at his risk and expense. And such packages shall in the meanwhile be kept as far away from the station buildings as possible, in the wagon they were conveyed in, or, if unloaded, shall be completely covered with tarpaulins or other suitable material, and if necessary, shall be protected by a police guard.

V.—The Railway Administration may refuse to receive any packages which they suspect to contain any explosive packed or sent in contravention of these regulations. And in case any package, which the Railway Administration suspect, shall be upon any railway, the Railway Administration may open, or require to be opened, such package, to ascertain the fact, at the risk and expense of the consignor, and may return the explosive contained in the package to the consignor at his risk and expense, keeping the packages, pending such return, in the manner prescribed in the preceding rule.

VI.—Subject to the exception provided for in clause (e), no explosive shall be conveyed by passenger train except of the kinds and in the manner hereinafter specified in this rule—

- (a) Safety cartridges and percussion-caps and safety-fuze (for blasting), also fog-signals for railway use which may be conveyed in ordinary wagons or carriages.
- (b) Explosives of the 3rd (nitro-compound) class which may be carried in the form of cartridges up to the limit of 5 lb.: Provided that no detonators are carried in the same compartment.
- (c) Detonators packed according to the proviso to Rule 2 (III) (e) may be carried to the number of 200: Provided that in no case the amount of fulminate of mercury in the package or packages containing the detonators exceeds in the aggregate 3 oz. (a certificate to this effect being given by the company, firm, or person tendering the detonators for transport or by its or his agent):

Provided also that no other explosive is carried in the same compartment.

(d) Sporting gunpowder or non-safety cartridges packed in double cases as before provided, so long as the gunpowder is contained in one-pound tin canisters packed in a stout wooden case with an outer covering of tin or zinc completely spark-proof, or in metal-lined cases of a pattern approved by the Railway Administration. But no outer case shall contain more than 25 lb. of gunpowder, and the total consignment of gunpowder or non-safety cartridges by one train shall not exceed 80 lb.

(e) Explosives may be carried by mixed trains on any line on which goods trains are not running, subject to the conditions that they are loaded in properly constructed powder vans; that not more than one powder van containing explosives is forwarded at any one time by a mixed train; that there are not less than three vehicles between the powder van and either the engine or the passenger coaches; that the powder van is close coupled to the adjoining vehicles; and that directly a powder van containing explosives arrives at a section on which goods trains are running, it is detached from the mixed train.

VII.—Not more than five carriages containing explosives shall be loaded or unloaded at any railway station, or be conveyed by any one train at any one time; and the quantity of explosive to be contained in any one carriage shall not exceed two-thirds of the normal load, unless the carriages shall be specially built and approved of by the Government of India for the conveyance of explosives. But nothing in this clause shall be held to apply to separate consignments of safety cartridges for small-arms.

VIII.—There shall not be conveyed in the same carriage with any explosive any lucifer or other matches, fuzes, pipelights, acids, naphtha, paraffine, petroleum to which the Indian Petroleum Act, 1899 (VIII of 1899), or any other Act for the time being in force regarding the importation, possession and transport of petroleum, applies, or any other volatile spirit substance liable to give off an inflammable vapour or liable to spontaneous ignition, or to cause or communicate fire or explosion.

IX.—The consignor shall attach to the consignment note a certificate or (provided the original is produced for verification) copy of a certificate, signed by an officer authorised by the Local Government in this behalf that the explosive, if it is an explosive of class 3 or 4, is of the standard purity; and further in the case of dynamite, and all nitro-glycerine compounds, that there are no signs of exuded nitro-glycerine or of liquefaction. The consignor shall also certify that the explosive has been packed in accordance with the packing rules in force in England or in British India.

X.—In the case of explosives under classes 3 and 4 the outer packages shall be marked with the date of the manufacture of the explosives. The abovementioned certificate shall contain sufficient information to admit of all packages being easily recognised.

XI.—The certificate referred to in rule IX shall be valid for six months after date, if the examination has been made between the 15th

October and 31st March ; but any Railway Administration which accepts dynamite and other nitro-glycerine compounds for transport may demand a fresh certificate for these explosives if presented for conveyance between 1st April and 15th October (both inclusive).

XII.—Packages containing dynamite and other blasting explosives of the 3rd (nitro-compound) class, or explosives of the 4th (chlorate-mixture), 5th (fulminate) classes or of the 1st division of the 7th (firework) class shall be stowed in one layer only and secured so as to prevent movement during transit, and the gross load in any one wagon shall not exceed 3 tons :

Provided that, if the packages of explosive are in rectangular form and are properly secured so as to prevent movement during transit, they may be stowed in any number of layers not exceeding five, and the gross load in any one wagon shall not exceed 5 tons.

XIII.—No explosive of the 5th (fulminate) class or of the 3rd division of the 6th (ammunition) class, or of the 7th (firework) class shall be carried in the same train with any explosive not of the class and division to which it belongs, unless it be sufficiently separated therefrom to prevent any fire or explosion which may take place in one such explosive being communicated to another.

XIV.—Wagons used for the carriage of explosive shall be examined to see that they are sparkproof, and have been cleaned out before they are loaded. Hair, cloth, hides, or other suitable materials shall be spread on the floor of the wagon and between each layer of packages, except when the packages are covered with gunny or felt, or contain safety cartridges for small-arms packed in tin-lined service-pattern boxes.

XV.—Wagons containing explosives shall be loaded and unloaded on sidings distant as far as possible from the station buildings.

XVI.—Packages containing explosives other than those referred to in Rule 6 (XIII) shall not be stored in more than three layers one above the other. But if the packages are in rectangular form and of uniform size (provided they are double packages, and are so secured as to prevent movement during transit) they may be packed in five layers one above the other. But in the case of safety cartridges for small-arms packed in tin-lined service-pattern boxes, there is no restriction. Subject to the provisions of rule 4 (III), the loading and unloading of explosives when once begun shall be diligently proceeded with until the same is completed.

XVII.—When the train is being marshalled, wagons loaded with explosives may be shunted by a locomotive, if they are separated from the engine by not less than three wagons containing no explosive nor easily inflammable substance. This precaution is not necessary with wagons specially constructed for the carriage of explosives. The speed of these movements shall be restricted to 5 miles an hour ; they shall be superintended by a duly authorised officer, who shall be held responsible for the observance of these orders. Flying shunts are strictly prohibited.

XVIII.—Wagons containing explosives shall be placed at the end of the train away from the locomotive, and shall, except on the Darjeeling-Himalayan Railway, be close coupled to one another, as well as to the adjoining wagons, and preceded and followed by three wagons not loaded with explosives or other traffic of an inflammable nature.

XIX.—If the wagons employed in the transport of explosives are provided with brakes other than iron brakes, the brakes thereon shall on no account be worked while the wagons are running with a train, nor shall brakes, other than iron brakes, on vehicles immediately adjoining such wagons, be worked while such wagons are so running.

XX.—Wagons shall in every case be locked when loaded with explosives.

XXI.—All operations connected with the transhipment of explosives at junction stations shall take place during daylight.

7. Whoever commits a breach of any of the foregoing rules relating to the mode of conveyance of explosives shall be punishable with a fine which may extend to Rs. 100.

IMPORTATION.

8. An explosive shall not be imported by sea, river or land into British India, except under, and in accordance with, the conditions of a license to import the explosive granted under these rules :

Provided that any explosive other than an explosive specified in rule 11 may, previous to the grant of an importation license, if certified to be of British manufacture or, if not of British manufacture, if imported from the United Kingdom and covered by the certificate granted by one of His Majesty's Inspectors of Explosives in England, be landed in accordance with such regulations as the Local Government may prescribe in this behalf, and be stored in a place set apart by the Local Government for this purpose. The Governor-General in Council may extend this privilege to any such explosive not of British manufacture regarding which he is satisfied that it has been manufactured under adequate official supervision.

Before any explosive is landed under the proviso to this rule, the consignee shall give to the Chief Customs Officer of the Port such undertaking, with or without security, as the said officer thinks sufficient, to obey, in the event of the explosive failing to satisfy the prescribed tests, such directions as to its disposal as the Local Government may see fit to prescribe.

If samples are taken by an officer deputed by the Chief Customs Officer on board the ship on its arrival, the procedure shall be that prescribed in rule 15.

9. Whoever imports an explosive in contravention of rule 8 shall be punishable with fine which may extend to three thousand rupees.

10. An explosive shall not be imported by sea except at one of the Ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karachi, Aden and (in the case of crackers only) Negapatam. But a license to import an explosive by sea from Rangoon into the Port of Akyab, Moulmein, Sandoway, Kyouk Phyoo, Tavoy or Mergui, as the case may be, may be granted by the Magistrate of the district in which such port is situated. The fee payable in respect of each such license shall be one rupee, and the license shall be in Form A in the Schedule hereto annexed.

11. If the explosive is gunpowder or an explosive of the 1st division of the 6th (ammunition) class or an explosive of the 7th (firework) class, the license to import the same may be granted at the Port of Calcutta, Madras, Bombay, or Rangoon, by the Commissioner of Police, and at the Port of Calicut, Karachi, Aden or Negapatam, by the District Magistrate.

12. The fee payable in respect of each such license shall be Rs. 10 ; but, if any explosive imported under a license into a British port is exported thence to another British port named in rule 10, the necessary license for such re-import may be granted on payment of a fee of one rupee instead of Rs. 10.

13. Licenses for the importation by sea of any explosives other than those specified in rule 11 shall be granted by the Local Government or by some officer specially authorized by the Local Government in this behalf.

13-A. Licenses for the importation of explosives into British India by river or land shall be granted by the District Magistrate of the District to which the explosives are consigned, or, if the explosives are consigned to a Presidency town, by the Commissioner of Police. The fee payable in respect of each such license shall be Rs. 10.

14. No license shall be granted for the importation of any explosive of the description referred to in rule 13, unless it is an explosive authorized for manufacture in or importation into the United Kingdom for general sale and, if it is an explosive for which a test or examination has been prescribed by or under the orders of the Government of India, unless samples of the explosive taken as hereinafter provided are certified by the Chemical Examiner or some other officer appointed by the Local Government in this behalf to have passed the test or examination from time to time prescribed.

15. On the arrival in any port at which the importation of explosives is lawful, of a ship having on board an explosive other than an explosive of the description referred to in rule 11, such officer as the Chief Customs Officer authorizes in this behalf shall, as soon as may be, proceed on board and shall, if testing or examination is requisite under the last preceding rule, obtain samples of the explosive.

All explosives of which samples are taken for examination shall be forth-with deposited in a duly licensed place or places of storage, and shall not be distributed for use until the importer has received from the licensing authority notice that it may be so distributed.

The master of the ship shall give to the said officer, without charge, such samples as he may require. The said officer shall affix to each such sample the name of the ship and of the consignee and such other distinguishing marks as he may think necessary, and shall forward the same to the Chemical Examiner or officer, as aforesaid, for report.

The Chemical Examiner or officer as aforesaid, after testing the said samples, shall without delay forward to the licensing authority, through the Chief Customs Officer a report under his signature certifying whether the explosive has satisfied the prescribed test.

15-A. Explosives, other than those referred to in rule 11, which have already undergone the test prescribed by rules 14 and 15 at the Ports of Calcutta, Madras, Bombay, Rangoon, Calicut, Karachi, or Aden, may be re-imported by sea into any other of those ports under a license granted under rule 13, without re-testing, but subject, in the case of such explosives as are mentioned in rule 6, Clause IX, to the production of the certificate prescribed in that clause.

Such certificate shall be valid for six months after date, if the examination has been made between the 15th October and 31st March ; but in the case of dynamite, a fresh certificate may be demanded if the consignment is imported between the 1st April and 15th October (both inclusive).

16. The period for which a license to import an explosive, granted under rule 13, shall continue in force shall not exceed such period as may seem necessary to the authority granting the license.

17. The fee payable on a license granted under rule 13 shall be Rs. 10, but if any explosive imported under a license into a British port is exported thence to another British port named in rule 10, the necessary license for such re-import may be granted on payment of a fee of one rupee instead of Rs. 10.

18. Every license granted under rules 11, 13 and 13-A shall be in Form A in the Schedule hereto annexed, and shall be subject to the conditions therein prescribed, and also to such additional conditions with respect to the time and place of unloading, landing, delivery and conveyance of the explosive, and such other conditions as may in each case be thought by the licensing officer to be necessary for the public safety or in the interests of the State.

19. Whoever commits a breach of any condition, subject to which a license under rules 11 and 13 is granted, shall be punishable with fine which may extend to three thousand rupees.

GENERAL.

20. Every license granted under these rules shall be liable to be forfeited on breach of any of the conditions subject to which it is granted.

21. If a person licensed to import an explosive dies or becomes bankrupt or becomes mentally incapable or otherwise disabled, the person carrying on the business of such licensee shall not be liable to any penalty or forfeiture under the Indian Explosives Act, 1884 (IV of 1884), or the rules thereunder for acting under the license during such reasonable time as may be necessary to allow him to make an application to the authority granting the license for a new license in his own name during the currency of the unexpired portion of the original license. Such new license shall be granted on payment of one rupee.

22. The fees leviable under these rules shall be taken in the shape of impressed stamps. Ordinarily the applications for licenses or renewals of licenses shall, if not otherwise provided, be written on impressed stamps of value equal to the amount of fee leviable in respect of such licenses or renewals, the licenses themselves being issued on plain paper. But when the licensees themselves are written or printed on impressed stamps, the application may be on plain paper. When an application for license is written on an impressed stamp, and the license is refused, the value of the stamp will, on application, be refunded to the applicant.

23. When a license granted in accordance with these rules is lost, or accidentally destroyed, a duplicate may be granted to the licensee on payment of a fee of 8 annas.

24. Any person holding a license, or acting under a license granted in accordance with these rules, shall be bound to produce the same when called upon to do so by any Magistrate, or by any Police officer in charge of a Police station, or by any Police officer of higher rank.

25. All Magistrates or other authorities acting under these rules shall perform their duties subject to the control of their executive superiors and of the Local Government.

26. Any authority empowered to grant a license under the foregoing rules may, if he thinks fit, direct by any order written on the license that it shall have the effect of a like license under the Indian Arms Act, 1878 (XI of 1878).

27. Any persons lawfully entitled under the Indian Arms Act, 1878 (XI of 1878), or the rules thereunder, to possess any explosive coming under the head of ammunition, as defined in that Act, may possess or import without license under these rules any such explosive in such quantities as may be prescribed by that Act or the rules thereunder, or, when no quantities are prescribed, in reasonable quantities for his own private use; but, when an explosive is so imported, the Collector of Customs or any other officers empowered by the Local Government in this behalf by name or by virtue of his office may at any time detain such explosive until he receives the orders of the Local Government thereon.

FORM A.

(See Rules 11, 13, 13-A and 18.)

FEE TEN RUPEES IN STAMPS.

License to import Explosives

		EXPLOSIVE.			Destination.	Period for which the license is valid.
Name, etc., and address of license-holder.	Number of packages.	Description.	Weight.	Number.			Purpose required.
						From _____ th of _____ to the _____ th of _____ 190_____

The _____ of _____

190

Se a l.

(Signature.)

of

CONDITIONS.

1. This license is given subject to the provisions of the Indian Explosives Act, 1884 (IV of 1884), and the rules thereunder. Certain general rules are quoted separately below.

2. This license shall become void after expiry of the period named thereon.

3. This license is valid for importation only ; if the articles named herein are to be transported to any place outside the ^{Presidency town} ~~* town of~~, they must be protected by a transport license, to be issued in accordance with the rules under the Indian Arms Act, 1878 (XI of 1878).

4. On the outside of each package there shall be affixed in conspicuous characters by means of a brand or securely attached label or mark the word "Explosive," followed by the name of the explosives or other description of the contents and the name and address of the owners or senders.

General Rules.

* * * * *

20. Every license granted under these rules shall be liable to be forfeited on breach of any of the conditions subject to which it is granted.

21. If a person licensed to import an explosive dies or becomes bankrupt or becomes mentally incapable or otherwise disabled, the person carrying on the business of such licensee shall not be liable to any penalty or forfeiture under the Act or the rules made thereunder for acting under the license during such reasonable time as may be necessary to allow him to make an application to the authority granting the license for a new license in his own name during the currency of the unexpired portion of the original license. Such new license shall be granted on the payment of one rupee.

22. The fees leviable under these rules shall be taken in the shape of impressed stamps. Ordinarily the applications for license or renewals of licenses shall, if not otherwise provided, be written on impressed stamps of value equal to the amount of fee liable in respect of such licenses or renewals, the licenses themselves being issued on plain paper. But when the licenses themselves are written or printed on impressed stamp, the application may be on plain paper. When an application for license is written on an impressed stamp, and the license is refused, the value of the stamp will, on application, be refunded to the applicant.

23. When a license granted in accordance with these rules is lost, or accidentally destroyed, a duplicate may be granted to the licensee on payment of a fee of 8 annas.

24. Any person holding a license, or acting under a license granted in accordance with these rules, shall be bound to produce the same when called upon to do so by any Magistrate, or by any Police officer in charge of a Police station, or by any Police officer of higher rank.

* Note.—In the case of explosives imported into a town other than a Presidency town as defined in the General Clauses Act, 1897 (X of 1897), section 3, clause (41), the name of the town should be inserted.

Fort St. George, December 19, 1901.

No. 8.—The following notification of the Government of India is republished:—

HOME DEPARTMENT.

PUBLIC.

Calcutta, the 13th December 1901.

No. 6296.—In exercise of the power conferred by section 7 of the Indian Explosives Act, 1884 (IV of 1884), the Governor-General in Council is pleased to make the following rule in supersession of the rule published with Home Department Notification No. 660, dated the 23rd March 1899, and modified by Home Department Notification No. 888, dated the 27th March 1900, namely:—

Rule.

“The Chief Inspector or Inspector of Explosives with the Government of India may, subject to the provisions of the Indian Arms Act, 1878 (XI of 1878), and of any rule thereunder in cases to which that Act applies, in any part of British India,—

- (a) enter, inspect and examine any place, carriage or vessel in which an explosive is manufactured, possessed, used, sold, transported or imported under a license granted under the Indian Explosives Act, 1884 (IV of 1884), or in which he has reason to believe that an explosive has been or is being manufactured, possessed, used, sold, transported or imported in contravention of that Act, or of the rules under that Act;
- (b) search for explosives therein;
- (c) take samples of any explosives found therein on payment of the value thereof; and
- (d) seize, detain, remove, and, if necessary, destroy or otherwise render harmless any explosive found therein in respect of which he has reason to believe that the provisions of the said Act have been contravened:

Provided as follows:—

- (1) Whenever the said Chief Inspector or Inspector of Explosives seizes, detains or removes any such explosive, he shall report the fact to the District Magistrate.
- (2) The said Chief Inspector or Inspector of explosives shall not destroy or otherwise render harmless any such explosive without the previous sanction of the District Magistrate, unless the matter appears to him urgent and fraught with serious public danger; and in such cases he shall take and keep a sample of the explosive and shall, if required, give a portion of the sample to the person owning the explosive or having the same under his control at the time of seizure and shall report the circumstances to the District Magistrate.”

RULE FOR TESTING EXPLOSIVES.

No. 5529.—With reference to rule 14 of the rules to regulate the transport and importation of explosives, published with Home Department Notification No. 5528, dated the 11th October 1901, the Governor-General in Council is pleased to make the following rule on the subject of the tests which explosives should be required to pass before their importation is permitted:—

RULE.

Class 1.—Gunpowder class. Gunpowder is not required to pass a test.

Class 2.—Nitrate-mixture class. Nitrate-mixture explosives are not ordinarily required to pass a test. The Local Government, however, or the authorized officer granting the import license under rule 13 of the rules to regulate the transport and importation of explosives published with Home Department Notification No. 5528, dated the 11th October 1901, may in any particular case or class of cases require that a sample of the explosive which is to be imported be sent first to the Chemical Examiner for an analysis of its constituent parts.

Class 3.—Nitro-compound class. It is for explosives of this class that testing is chiefly required, in respect to the purity of their composition and their liability to liquefaction or exudation. The tests prescribed for nitro-compound explosives are contained in Schedule A attached to this rule.*

Class 4.—Chlorate-mixture class. See Schedule A for remarks regarding the testing of this class†.

Class 5.—Fulminate class. No test has been laid down for explosives of the Fulminate class†.

Class 6.—Ammunition class. No test is required for explosives of the 1st division of this class. If the substances of which explosives of the 2nd and 3rd divisions are composed have to be tested, under the preceding rules, they will be equally liable to be tested when enclosed in any case or contrivance and thus falling under the Ammunition class.

Class 7.—Firework class. Explosives of this class are not required to pass a test.

NOTIFICATION.

Ootacamund, August 25, 1899.

[Published on page 1028 of the *Fort St. George Gazette*, dated 29th August 1899, Part I.]

No. 363.—The following notification of the Government of India, Home Department, Public, dated Simla, the 11th August 1899, No. 1747, is republished:—

In supersession of Home Department Notification No. 1670, Public, dated 9th August 1899, and in exercise of the powers conferred by section 17 of the Indian Explosives Act, 1884 (IV of 1884), the Governor-General in

* The schedule referred to is printed on pages 1916 to 1920, Part I of the *Fort St. George Gazette*, dated 5th November 1901.

† Licenses are not at present given for the importation in British India of any explosives of these classes.

Council is pleased hereby to declare that acetylene when liquid or when subject to a pressure greater than $1\frac{1}{2}$ atmospheres, shall be deemed to be an explosive within the meaning of the said Act:

Provided that acetylene in admixture with oil-gas in a proportion not exceeding twenty parts by volume of acetylene in every one hundred parts of the mixture when subjected to a pressure not exceeding one hundred and fifty pounds to the square inch, shall not be deemed to be an explosive within the meaning of the said Act:

Provided, further, that the acetylene and oil-gas shall be mixed together in a chamber or vessel before the gases are subjected to compression.

Ootacamund, September 12, 1900.

[Published on page 1397 of the *Fort St. George Gazette*, dated 12th September 1900, Part I.]

No. 375.—The following notification of the Government of India is republished:—

HOME DEPARTMENT.

PUBLIC.

Simla, the 31st August 1900.

No. 2289.—In exercise of the powers conferred upon him by section 6 of the Indian explosives Act, 1884 (IV of 1884), the Governor-General in Council is pleased to prohibit absolutely the manufacture, possession and importation of such acetylene as is declared to be an explosive by notification of the Government of India in the Home Department, Public, No. 1747, dated the 11th August 1899.

Fort St. George, December 14, 1900.

[Published on page 1745 of the *Fort St. George Gazette*, dated 14th December 1900, Part I.]

No. 485.—The following notification of the Government of India is republished:—

HOME DEPARTMENT.

PUBLIC.

Calcutta, the 7th December 1900.

No. 3291.—In exercise of the power conferred by section 17 of the Indian Explosives Act, 1884 (IV of 1884), the Governor-General in Council is pleased hereby to declare that acetylene, when in admixture with atmospheric air or with oxygen gas in whatever proportion and at whatever pressure and whether or not in admixture with other substances, shall be deemed to be an explosive within the meaning of the said Act.

II. In exercise of the powers conferred by section 6 of the said Act, the Governor-General in Council is pleased to prohibit the manufacture, possession or importation of such acetylene as is declared by paragraph I of this notification to be an explosive:

Provided that nothing in this notification shall apply to acetylene in admixture with air when such admixture takes place only in a burner or contrivance in which the mixture is intended to be burnt:

Provided, also, that nothing in this notification shall be held to apply to an admixture of acetylene and air which may unavoidably occur in the first use or re-charging of an apparatus properly designed and constructed with a view to the production of pure acetylene.

Miscellaneous Orders.

45. Channel of Communication between District Officials and Government regarding Maritime or Port Conservancy Affairs.—Correspondence between Collectors of maritime districts or other officials and Government in connection with maritime or port conservancy affairs at the several coast ports in the presidency should pass through the Presidency Port officer.

G.O., No. 161, Marine, 27th April 1888.
Board's Proceedings, No. 219, 28th May 1897.

2. Cheques in Payment of Government Dues.—The Collector of Sea Customs, Madras, will accept cheques drawn on the Bank of Madras or other local banks in payment of Government dues from all merchants who maintain deposit accounts with the Custom-house.

Board's Proceedings, No. 372, 14th March 1873.
Do. No. 46, 26th April 1887.
Do. Mis. No. 4661, 19th October 1889.
Do. Mis. No. 143, 16th January 1900.

3. Supply of blank printed forms.—If custom-houses supply blank forms of shipping bills, etc., to private parties, the forms should be charged for so as to cover the cost of paper and printing.

Board's Proceedings, No. 243, 24th June 1890.
Note.—Baggage declaration forms are however distributed free of charge.

4. Proportion of packages to be examined.—In mofussil ports 10 per cent. of packages should ordinarily be examined. In Madras from 2 to 10 per cent. of packages according to the description of goods should be examined. In the case of piece-goods which are imported in large quantities, one package should be opened to compare the contents with samples and one or two more to see that they contain the same goods as the first package opened. But a single package of merchandise should never pass unopened. Private packages, heavy cases of machinery and goods likely to be destroyed by exposure to light or air may be passed unopened at the discretion of the appraising officer. A register in the prescribed form should be kept to show the total number of packages of each description in each bill-of-entry and the number of each sort opened for examination.

Board's Proceedings, No. 485, 5th December 1896.

Rice and paddy.—Imported at an outport need not be weighed unless (1) there is reason to expect fraud; (2) misstatements as to the quantities landed are believed to have been made; (3) it is imported in foreign vessels or (4) it is imported in native craft. In these cases 10 per cent. should be weighed. Rice imported by General Pass Steamers should very seldom require to be weighed.

Board's Proceedings, Mis. No. 294-17, 18th February 1902.

5. Rents.—Rents realized in the custom-house premises on foreign goods at the port of Madras should be credited to customs revenue.

Board's Proceedings, No. 484, 22nd October 1891.

6. Security.—Sub-Inspectors of the Salt, Abkári and Customs Department when appointed to be Sea Customs Superintendents are exempted from furnishing security.

Board's Proceedings, No. 273, 7th July 1897.

7. Stamp duty.—(a) Any document made by a shipper and directed to the master of a vessel as to the conveyance of his goods on board such a vessel whether designated "advice note," "shipping order" or "memorandum" is a shipping order and therefore liable to stamp duty under the General Stamp Act. The Collector may enforce the production of the "advice notes" at the custom-house under paragraph 2, clause 72, section 167 of the Sea Customs Act and see that they are stamped.

Board's Proceedings, No. 28, 17th January 1880.

Do. No. 262, 19th June 1893.

(b) *Bills-of-Lading.*—Bills-of-Lading for goods shipped by Government fall under the general exemption in proviso (1) to section 3 of Act II of 1899 (the Indian Stamp Act).

G.O., No. 937, 16th June 1881.

Board's Proceedings, No. 1293, 6th July 1881.

(c) *Parcel Ticket.*—Parcel Ticket is of the nature of a Bill-of-Lading and should bear a stamp of four annas under Article 14, Schedule I of the Stamp Act.

Board's Proceedings, No. 425, 25th June 1889.

(d) *Amendment of manifests.*—If a written application is made by the agents of vessels for amendment of manifests, etc., a court-fee stamp is invariably required. If the application is made orally, or when parties are called upon by the custom office to correct discrepancies, the stamp need not be insisted on.

Board's Proceedings, No. 147, 7th April 1893.

APPENDIX A.

List of Ports appointed for the Shipment and Landing of Goods under Section 11 of the Sea Customs Act.

Districts.	Ports.	Districts.	Ports.
Ganjam .. {	1. Gopalpur. 2. Calingapatam. 3. Bimilipatam. 4. Vizagapatam. 5. Cocanada. 6. Coringa. 7. Narsapur. 8. Masulipatam. 9. Nizampatnam. 10. Kottapatnam. 11. Iskapalle.	Tanjore—cont. {	24. Ammapatnam. 25. Kottaipatnam. 26. Tondi. 27. Devipatnam. 28. Pamban. 29. Mandapam. 30. Kilakarai. 31. Tuticorin. 32. Káyalpatnam. 33. Kulasékarapatanam.
Vizagapatam .. {	12. Madras.	Madura .. {	34. Cochin. 35. Beypore. 36. Ferok. 37. Calicut.
Gódávari .. {	13. Cuddalore. 14. Porto Novo.	Tinnevelly .. {	38. Badagara. 39. Kallayi. 40. Tellicherry. 41. Cannanore.
Kistna .. {	15. Tirumulavásal. 16. Tranquebar. 17. Nagore. 18. Negapatam.	Malabar .. {	42. Ponnáni.* 43. Mangalore. 44. Malpe. 45. Haugarakatta.
Nellore .. {	19. Vélanganni. 20. Tópputturai. 21. Point Calimere. 22. Muttupet. 23. Adirámpatnam.	South Cauara. .. {	46. Coondapoor.
Tanjore .. {			

* Landing of goods from foreign ports not allowed.

APPENDIX B.

List of Ports appointed for the carrying on of Coasting Trade with Customs Ports only.

Districts.	Ports.	Districts.	Ports.
Ganjam ..	1. Baruva. 2. Konada. 3. Pudimadaka. 4. Pentakota. 5. Uppada.		38. Damodarapatnam. 39. Nambitalai. 40. Pudupatnam. 41. Karangadu. 42. Tiruppalankudi. 43. Mudiyapatnam. 44. Alagankolum. 45. Attankari. 46. Emanangunda. 47. Pillaimadum. 48. Periatarai. 49. Rameswaram. 50. Vedalai. 51. Marakkayapatnam.
Vizagapatam ..	6. Bendamurulanka 7. Perupalam. 8. Ipurupalem. 9. Penumudi. 10. Morutota. 11. Nagayalanka. 12. Kottapalem. 13. Gangadipalem. 14. Bodduvauipalem. 15. Mottupalle. 16. Kanuparti. 17. Itamukkala. 18. Pakala. 19. Karedu. 20. Ramayapatnam. 21. Chennayyapalem. 22. Tummalapenta. 23. Juvaladiinne. 24. Pennapudi. 25. Maipadu. 26. Krishnapatnam. 27. Pamanji. 28. Tupili. 29. Dugarazpatnam. 30. Pudi. 31. Covelong.*	Madura—cont.	52. Muttupettai. 53. Nadupaud. 54. Muchur. 55. Ervadi. 56. Valinokkam. 57. Vaippar. 58. Vembar. 59. Pattanamaradur. 60. Ovary. 61. Hosdrug. 62. Baikal. 63. Kasaragod. 64. Kumbale. 65. Manjeswar. 66. Mulki. 67. Padubidri. 68. Erinala. 69. Uchhila. 70. Kaph. 71. Udiyavara. 72. Nyakinakatte (Nayakkankottai). 73. Bairdur. 74. Siruru.
Godavari ..	32. Kodiyampalaiyam. 33. Gopalapatnam. 34. Kattumavadi. 35. Krishnajipatnam. 36. Sundarapandiypatnam. 37. Pasipatnam.	Tinnevelly ..	
Kistna ..		South Canara.	
Nellore ..			
Chingleput ..			
Tanjore ..			
Madura ..			

* Trade with Calcutta and the ports in Burma only allowed.

*List of Ports appointed for the carrying on of Coasting Trade with
Customs Ports only—continued.*

Districts.	Ports.	Districts.	Ports.
Malabar	<p>75. Arrupuram. 76. Kukkuyi. 77. Madayi. 78. Attakuri. 79. Chavakkat. 80. Velliankode. 81. Kuttayi. 82. Parapanna. 83. Tanur. 84. Parapanangady. 85. Kadavandi. 86. Molakkadava. 87. Pudiyangadi. 88. Elatturu. 89. Kappatta.</p>	Malabar—cont.	<p>90. Quilandi. 91. Kollan. 92. Kadalura. 93. Trikodi. 94. Kottakkal. 95. Muttankal. 96. Chompayi. 97. Talayi. 98. Dharmapatnam. 99. Ezhara. 100. Pudiyangadi. 101. Azhikal. 102. Thekkumbagam. 103. Etakkolam. 104. Kavvayi.</p>

APPENDIX C.

List of Notifications issued by the Governor-General in Council under Section 19 of the Sea Customs Act.

In exercise of the powers conferred by section 19 of the Sea Customs Act, the Governor-General in Council has issued notifications in respect of the following matters :—

- (a) Prohibiting the import and export of arms, ammunition or Military stores except in accordance with the provisions of the Indian Arms Act, 1878, and the rules and orders issued thereunder.
- (b) Prohibiting the import of pieces of metal stamped in imitation of rupees, half rupees, quarter rupees and one-eighth rupees and of pieces of copper or mixed metal which, not being coin as defined in the Indian Penal Code, are intended to be used as money.
- (c) Prohibiting the importation or exportation by sea or land of intoxicating drugs prepared from the hemp plant.
- (d) Prohibiting the importation of cotton-goods impressed with designs in imitation of currency notes, promissory notes or stock notes of the Government of India.
- (e) Prohibiting the bringing or taking by sea or land into British India of any copies of past or future issues of the *Praja Bandhu* newspaper published at Chandernagore and of the Arabic newspaper called *Fathal Basayyir*.
- (f) Prohibiting the bringing into British India of copper or bronze coin issued by the state of Baroda.
- (g) Prohibiting the importation by land of Daman Salt into British India.
- (h) Restricting the exportation of opium to the ports of Calcutta and Bombay.
- (i) Prohibiting the bringing or taking by sea into the territories administered by the Lieutenant-Governor of Bengal of intoxicating drugs prepared from the hemp plant (*Cannabis Sativa, Variety Indica*) except in the form of pharmaceutical preparations.
- (j) Prohibiting the bringing into British India by sea or by land of pieces of metal resembling in shape and in size and stamped either on the obverse or on the reverse in imitation of sovereigns and half sovereigns.

APPENDIX D.

Rules for the import of Methylated Spirits and the Methylation of imported Spirits.

(1) Whenever spirit is imported which is said to have been effectually and permanently rendered unfit for human consumption, and on which it is proposed to pay duty *ad valorem*, the Collector of Customs shall send a sample of such spirit to the Chemical Examiner for examination and report. On receipt of the Chemical Examiner's report, the Collector shall decide whether the claim shall be admitted or not. The Collector shall not admit the claim, unless the importer satisfies the Collector that he is duly licensed to transport and possess such spirit.

(2) Spirit that has not been effectually and permanently rendered unfit for human consumption shall either be so rendered or pay duty at the full tariff rate.

(3) Imported spirit may be rendered unfit for human consumption under the supervision of officers of the Customs Department by admixture of caoutchoucine.

(i) The caoutchoucine to be mixed with the spirit shall be first tested and approved by the Chemical Examiner to Government. (ii) It shall be kept under lock and key by, and used under the supervision of, the Customs-Collector. (iii) It shall be used in the proportion of one part by volume of caoutchoucine to ninety-nine parts by volume of the spirit. (iv) The spirit shall not be of less strength than 30 per cent. over-proof.

(4) Any expense which may be incurred by the Collector of Customs in rendering spirit unfit for human consumption or in ascertaining that it has been so rendered shall be paid by the importer.

(5) The quantity of spirit rendered unfit for human consumption, which may be removed from the Custom-house at any one time, shall not exceed the limit prescribed in the rules made under sections 13 and 15 of the Madras Abkári Act, 1886.

(6) When such spirit is imported in excess of the limit prescribed, the importer may bond such excess part of the consignment or the whole.

(*Fort St. George Gazette*, dated 5th September 1899, Part I, page 1066.)

APPENDIX E.

Tables to be used in Gauging Spirits.

TABLE I.

Table I shows the average contents of a cask containing liquors of different kinds. Thus a hogshead of beer is usually supposed to hold from 50 to 54 Imperial gallons; a hogshead of Madeira wine, from 46 to 50 gallons; a hogshead of sherry, from 53 to 56 gallons; and so on for other descriptions of liquor. These results have been obtained by actual experience at the Sea Custom-house of Madras, and may be useful in testing the accuracy of reported contents of casks of different sizes.

TABLE II.

Table II shows the dryage or ullage in common and Imperial gallons, corresponding to a given depth of dryage in inches and tenths. Previous to using the table, it is necessary to ascertain this depth by measurement, which may be done as follows:—

Laying the cask in a horizontal position with the bung-hole upwards insert the gauging rod into the latter, till it just touches the upper surface of the liquor, then the number of inches and tenths between the surface of the liquor and the lower edge of the stave at the bung-hole will show the depth of the dryage. Look for this depth under that heading in the table which agrees approximately with the size of the given cask, and against it will be found the ullage sought in common or Imperial gallons. This deducted from the contents of the whole cask will give the actual quantity of liquor in the cask nearly. Example I—required the actual quantity of liquor in a quarter cask of sherry, the depth of the dryage at the bung-hole being 1 inch and seven-tenths. Let the contents of the quarter cask as per manifest be $26\frac{1}{4}$ Imperial gallons. Referring to the first heading of the table, and looking in a line with 1 inch seven-tenths, we get 1 common gallon, or $\frac{5}{6}$ of an Imperial gallon, as the amount of dryage. This deducted from $26\frac{1}{4}$ gallons leaves $26\frac{1}{4} - \frac{5}{6} = 25\frac{5}{6}$ or $25\frac{1}{2}$ Imperial gallons nearly, as the actual quantity of liquor in the cask. Example II—required the actual contents of a hogshead of beer, the depth of the dryage at the bung-hole being 5 inches and seven-tenths. Here referring to the third heading of the table, we get $7\frac{1}{2}$ Imperial gallons for the amount of dryage, so that if the cask contains 53 gallons when full, the actual quantity of liquor at the time of measurement will be $53 - 7\frac{1}{2} = 45\frac{1}{2}$ Imperial gallons.

It may be noted that six common gallons are equal to five Imperial gallons.

Table I.

SHOWING the average Gauge of Casks for different kinds of Liquors.

Beer	...	...	...	Hhd.	...	...	...	...	50 to	54	Imperial Gallons.
Do.	...	...	...	Do.	...	...	...	...	50 to	54	" "
Madeira wine	...	...	...	Pipe	...	...	...	...	93 to	95	" "
Do. do.	...	...	...	Hhd.	...	...	...	...	46 to	50	" "
Sherry do.	...	...	...	Butt	...	...	...	...	108 to	113	" "
Do. do.	...	...	...	Hhd.	...	...	...	...	53 to	56	" "
Do. do.	...	...	...	Quarter cask	...	...	...	...	26 to	28	" "
Port do.	...	...	...	Pipe	...	...	...	...	110 to	115	" "
Do. do.	...	...	...	Hhd.	...	...	...	...	54 to	56	" "
Do. do.	...	...	...	Quarter Cask	...	...	...	...	26 to	28	" "
Cape do.	...	...	...	Pipe	...	...	...	...	95 to	100	" "
Do. do.	...	...	...	Quarter Cask	...	...	...	...	21 to	22	" "
Marsala do.	...	...	...	Pipe	...	...	...	...	92 to	97	" "
Lisbon do.	...	...	...	Hhd.	...	...	...	...	59 to	62	" "
Ginger do.	...	...	...	Do.	...	...	...	...	53 to	55	" "
Do. do.	...	...	...	Quarter Cask	...	...	...	...	28 to	29	" "
Brandy ...	...	...	...	Hhd.	...	...	...	...	56 to	59	" "
Do. ...	...	...	...	Barrel	...	...	...	...	33 to	35	" "
Do. ...	...	...	...	Quarter Cask	...	...	...	...	24 to	27	" "
Whisky ...	...	...	...	Do.	...	...	...	...	25 to	26	" "

Table II.

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in inches.

Cask of $31\frac{1}{2}$ Common Gallons = $26\frac{1}{4}$ Imperial Gallons.				Cask of 42 Common Gallons = 35 Imperial Gallons.			
Depth of Dryage.		Quantity of Dryage.		Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	7	1	$\frac{5}{6}$	1	4	1	$\frac{5}{6}$
2	1	2	$1\frac{2}{3}$	2	4	2	$1\frac{2}{3}$
3	6	3	$2\frac{1}{2}$	3	1	3	$2\frac{1}{3}$
4	7	4	$3\frac{1}{3}$	4	3	4	$3\frac{1}{3}$
4	9	5	$4\frac{1}{6}$	5	2	5	$4\frac{1}{6}$
5	1	6	5	5	3	7	5
5	6	7	$5\frac{5}{6}$	6	2	9	$5\frac{5}{6}$
6	6	8	$6\frac{2}{3}$	6	7	10	$6\frac{2}{3}$
7	2	9	$7\frac{1}{2}$	7	1	11	$7\frac{1}{2}$
7	7	10	$8\frac{1}{3}$	7	5	12	10
8	2	11	$9\frac{1}{6}$	8	3	13	$10\frac{5}{6}$
8	7	12	10	8	7	14	$11\frac{2}{3}$
9	2	13	$10\frac{5}{6}$	9	5	15	$12\frac{1}{2}$
9	7	14	$11\frac{2}{3}$	10	2	16	$13\frac{1}{2}$
10	1	15	$12\frac{1}{2}$	10	4	17	$14\frac{1}{2}$
10	5	16	$13\frac{1}{3}$	10	6	18	$15\frac{2}{3}$

Table II—continued.

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in inches.

Cask of 63 Common Gallons = 52½ Imperial Gallons.

Cask of 84 Common Gallons = 70 Imperial Gallons—cont.

Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
1	5	1	5 $\frac{5}{6}$
2	2	2	1 $\frac{5}{6}$
2	8	3	2 $\frac{1}{2}$
3	4	4	3 $\frac{1}{3}$
4	1	5	4 $\frac{1}{6}$
4	4	6	5
4	9	7	5 $\frac{5}{6}$
5	3	8	6 $\frac{2}{3}$
5	7	9	7 $\frac{1}{2}$
6	1	10	8 $\frac{5}{6}$
6	5	11	9 $\frac{1}{6}$
6	8	12	10
7	2	13	10 $\frac{4}{5}$
7	6	14	11 $\frac{3}{4}$
7	9	15	12 $\frac{1}{2}$
8	3	16	13 $\frac{1}{3}$
8	6	17	14 $\frac{1}{6}$
8	9	18	15
9	2	19	15 $\frac{5}{6}$
9	5	20	16 $\frac{2}{3}$
10	1	21	17 $\frac{1}{2}$
10	2	22	18 $\frac{1}{2}$
10	5	23	19 $\frac{1}{6}$
10	8	24	20
11	1	25	20 $\frac{5}{6}$
11	3	26	21 $\frac{2}{3}$
11	7	27	22 $\frac{1}{2}$
12	2	28	23 $\frac{1}{3}$
12	5	29	24 $\frac{1}{6}$
13	1	30	25

Cask of 84 Common Gallons = 70 Imperial Gallons.

Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
5	0	9	7 $\frac{1}{2}$
5	4	10	8 $\frac{1}{3}$
5	7	11	9 $\frac{1}{6}$
6	0	12	10
6	3	13	10 $\frac{5}{6}$
6	5	14	11 $\frac{2}{3}$
6	8	15	12 $\frac{1}{2}$
7	1	16	13 $\frac{1}{3}$
7	4	17	14 $\frac{1}{6}$
7	7	18	15
8	0	19	15 $\frac{4}{5}$
8	2	20	16 $\frac{2}{3}$
8	4	21	17 $\frac{1}{2}$
8	5	22	18 $\frac{1}{3}$
9	0	23	19 $\frac{1}{6}$
9	2	24	20
9	5	25	20 $\frac{5}{6}$
9	7	26	21 $\frac{2}{3}$
10	0	27	22 $\frac{1}{2}$
10	2	28	23 $\frac{1}{3}$
10	5	29	24 $\frac{1}{6}$
10	8	30	25
11	0	31	25 $\frac{5}{6}$
11	2	32	26 $\frac{2}{3}$
11	4	33	27 $\frac{1}{2}$
11	7	34	28 $\frac{1}{3}$
12	0	35	29 $\frac{1}{6}$
12	2	36	30
12	4	37	30 $\frac{5}{6}$
12	6	38	31 $\frac{2}{3}$
12	8	39	32 $\frac{1}{2}$
13	0	40	33 $\frac{1}{3}$
13	3	41	34 $\frac{1}{6}$
13	5	42	35

Cask of 108 Common Gallons = 90 Imperial Gallons.

1	4	1	5 $\frac{5}{6}$
2	0	2	1 $\frac{2}{3}$
2	5	3	2 $\frac{1}{2}$
3	0	4	3 $\frac{1}{3}$
3	4	5	4 $\frac{1}{6}$
3	8	6	5
4	3	7	5 $\frac{5}{6}$
4	7	8	6 $\frac{2}{3}$

1	0	1	5 $\frac{5}{6}$
2	0	2	1 $\frac{2}{3}$
2	4	3	2 $\frac{1}{2}$
3	0	4	3 $\frac{1}{3}$
3	3	5	4 $\frac{1}{6}$
3	7	6	5
4	1	7	5 $\frac{5}{6}$
4	5	8	6 $\frac{2}{3}$

Table II—continued.

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in inches.

Cask of 108 Common Gallons = 90 Imperial Gallons—cont.				Cask of 110 Common Gallons = 91 $\frac{1}{3}$ Imperial Gallons.			
Depth of Dryage.		Quantity of Dryage.		Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
4	5	8	6 $\frac{2}{3}$	1	6	1	5 $\frac{5}{6}$
4	8	9	7 $\frac{1}{2}$	2	2	2	1 $\frac{2}{3}$
5	2	10	8 $\frac{1}{3}$	2	7	3	2 $\frac{2}{3}$
5	6	11	9 $\frac{1}{6}$	3	1	4	3 $\frac{1}{3}$
5	9	12	10	3	5	5	4 $\frac{4}{6}$
6	2	13	10 $\frac{5}{6}$	3	9	6	5 $\frac{5}{6}$
6	5	14	11 $\frac{2}{3}$	4	3	7	5 $\frac{5}{6}$
6	7	15	12 $\frac{1}{3}$	4	8	8	6 $\frac{3}{6}$
7	0	16	13 $\frac{1}{2}$	5	2	9	7 $\frac{1}{2}$
7	2	17	14 $\frac{1}{6}$	5	5	10	8 $\frac{1}{3}$
7	5	18	15	5	9	11	9 $\frac{1}{6}$
7	7	19	15 $\frac{5}{6}$	6	0	12	10
8	0	20	16 $\frac{2}{3}$	6	5	13	10 $\frac{5}{6}$
8	3	21	17 $\frac{1}{3}$	6	8	14	11 $\frac{2}{3}$
8	5	22	18 $\frac{1}{6}$	7	1	15	12 $\frac{1}{2}$
8	7	23	19 $\frac{1}{3}$	7	4	16	13 $\frac{1}{3}$
9	0	24	20	7	8	17	14 $\frac{1}{6}$
9	2	25	20 $\frac{5}{6}$	7	9	18	15
9	5	26	21 $\frac{1}{3}$	8	2	19	15 $\frac{5}{6}$
9	7	27	22 $\frac{2}{3}$	8	5	20	16 $\frac{2}{3}$
10	0	28	23 $\frac{1}{3}$	8	7	21	17 $\frac{1}{2}$
10	2	29	24 $\frac{1}{6}$	8	9	22	18 $\frac{1}{3}$
10	5	30	25	9	2	23	19 $\frac{1}{6}$
10	7	31	25 $\frac{2}{3}$	9	5	24	20
10	9	32	26 $\frac{1}{3}$	9	8	25	20 $\frac{5}{6}$
11	1	33	27 $\frac{1}{2}$	10	0	26	21 $\frac{2}{3}$
11	3	34	28 $\frac{1}{3}$	10	3	27	22 $\frac{1}{3}$
11	5	35	29 $\frac{1}{6}$	10	5	28	23 $\frac{1}{3}$
11	7	36	30	10	7	29	24 $\frac{1}{6}$
11	9	37	30 $\frac{5}{6}$	10	9	30	25
12	2	38	31 $\frac{1}{3}$	11	2	31	25 $\frac{5}{6}$
12	4	39	32 $\frac{1}{3}$	11	4	32	26 $\frac{2}{3}$
12	6	40	33 $\frac{1}{4}$	11	6	33	27 $\frac{1}{2}$
12	8	41	34 $\frac{1}{6}$	11	8	34	28 $\frac{2}{3}$
13	0	42	35	12	2	35	29 $\frac{1}{6}$
13	2	43	35 $\frac{5}{6}$	12	4	36	30
13	4	44	36 $\frac{1}{3}$	12	6	37	30 $\frac{5}{6}$
13	6	45	37 $\frac{1}{2}$	12	8	38	31 $\frac{1}{3}$
13	9	46	38 $\frac{1}{3}$	13	1	39	32 $\frac{1}{3}$
14	1	47	39 $\frac{1}{6}$	13	3	40	33 $\frac{1}{3}$
14	3	48	40	13	5	41	34 $\frac{1}{6}$
14	5	49	40 $\frac{5}{6}$	13	8	42	35
14	7	50	41 $\frac{1}{3}$	14	0	43	35 $\frac{5}{6}$
14	9	51	42 $\frac{1}{2}$	14	2	44	36 $\frac{2}{3}$
15	1	52	43 $\frac{1}{3}$	14	4	45	37 $\frac{1}{3}$
15	3	53	44 $\frac{1}{6}$	14	6	46	38 $\frac{1}{3}$
15	5	54	45	14	9	47	39 $\frac{1}{6}$

Table II—continued.

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in inches.

Cask of 110 Common Gallons = 91 $\frac{1}{2}$ Imperial Gallons—cont.

Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
15	0	48	40
15	3	49	40 $\frac{5}{6}$
15	5	50	41 $\frac{1}{2}$
15	7	51	42 $\frac{1}{2}$
16	0	52	43 $\frac{1}{3}$
16	1	53	44 $\frac{1}{3}$
16	3	54	45
16	6	55	45 $\frac{5}{6}$

Cask of 120 Common Gallons = 100 Imperial Gallons—cont.

Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
11	4	35	29 $\frac{1}{6}$
11	6	36	30
11	9	37	30 $\frac{5}{6}$
12	1	38	31 $\frac{1}{3}$
12	3	39	32 $\frac{1}{2}$
12	5	40	33 $\frac{1}{3}$
12	7	41	34 $\frac{1}{6}$
12	9	42	35
13	1	43	35 $\frac{5}{6}$
13	3	44	36 $\frac{2}{3}$
13	5	45	37 $\frac{1}{2}$
13	7	46	38 $\frac{1}{3}$
13	9	47	39 $\frac{1}{6}$
14	1	48	40
14	3	49	40 $\frac{5}{6}$
14	5	50	41 $\frac{1}{3}$
14	7	51	42 $\frac{1}{2}$
14	8	52	43 $\frac{1}{3}$
15	1	53	44 $\frac{1}{6}$
15	3	54	45
15	5	55	45 $\frac{5}{6}$
15	7	56	46 $\frac{1}{3}$
15	9	57	47 $\frac{1}{2}$
16	1	58	48 $\frac{1}{3}$
16	3	59	49 $\frac{1}{6}$
16	5	60	50

Cask of 120 Common Gallons = 100 Imperial Gallons.

1	4	1	$\frac{5}{6}$
2	2	2	$1\frac{2}{3}$
2	7	3	$2\frac{1}{2}$
3	2	4	$3\frac{1}{3}$
3	6	5	$4\frac{1}{6}$
4	0	6	5
4	3	7	$5\frac{5}{6}$
4	6	8	$6\frac{2}{3}$
5	0	9	$7\frac{1}{2}$
5	3	10	$8\frac{2}{3}$
5	6	11	$9\frac{1}{6}$
5	9	12	10
6	2	13	$10\frac{5}{6}$
6	5	14	$11\frac{1}{3}$
6	8	15	$12\frac{1}{2}$
7	0	16	$13\frac{1}{3}$
7	2	17	$14\frac{1}{6}$
7	5	18	15
7	7	19	$15\frac{5}{6}$
8	0	20	$16\frac{2}{3}$
8	2	21	$17\frac{1}{3}$
8	5	22	$18\frac{1}{6}$
8	7	23	$19\frac{1}{6}$
8	9	24	20
9	2	25	$20\frac{5}{6}$
9	4	26	$21\frac{1}{3}$
9	7	27	$22\frac{1}{6}$
9	9	28	$23\frac{1}{3}$
10	1	29	$24\frac{1}{6}$
10	3	30	25
10	5	31	$25\frac{5}{6}$
10	8	32	$26\frac{2}{3}$
11	0	33	$27\frac{1}{2}$
11	2	34	$28\frac{1}{6}$

Cask of 140 Common Gallons = 116 $\frac{2}{3}$ Imperial Gallons.

1	2	1	$\frac{5}{6}$
1	7	2	2
2	1	1	3
2	5	5	4
2	9	9	5
3	3	6	6
3	7	7	7
3	11	11	$5\frac{5}{6}$
4	2	2	$6\frac{2}{3}$
4	6	8	$6\frac{1}{3}$
4	10	9	$7\frac{1}{2}$
5	3	9	$8\frac{1}{3}$
5	7	12	10
5	11	12	$10\frac{5}{6}$
6	3	13	13
6	7	14	$10\frac{2}{3}$
6	11	15	$12\frac{1}{2}$
6	15	16	$13\frac{1}{3}$

Table II—continued.

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in inches.

Cask of 140 Common Gallons = 116 $\frac{2}{3}$ Imperial Gallons—cont.				Cask of 140 Common Gallons = 116 $\frac{2}{3}$ Imperial Gallons—cont.			
Depth of Dryage.		Quantity of Dryage.		Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
6	3	17	14 $\frac{1}{6}$	15	2	65	54 $\frac{1}{6}$
6	6	18	15	15	4	66	55
6	8	19	15 $\frac{5}{6}$	15	5	67	55 $\frac{5}{6}$
7	0	20	16 $\frac{2}{3}$	15	7	68	56 $\frac{2}{3}$
7	2	21	17 $\frac{1}{3}$	15	8	69	57 $\frac{1}{3}$
7	4	22	18 $\frac{1}{6}$	16	0	70	58 $\frac{1}{3}$
7	6	23	19 $\frac{1}{6}$				
7	8	24	20				
8	0	25	20 $\frac{5}{6}$				
8	2	26	21 $\frac{1}{3}$				
8	4	27	22 $\frac{1}{6}$				
8	6	28	23 $\frac{1}{3}$				
8	8	29	24 $\frac{1}{6}$				
9	0	30	25	1	2	1	1 $\frac{5}{6}$
9	2	31	25 $\frac{5}{6}$	1	7	2	2 $\frac{1}{3}$
9	4	32	26 $\frac{2}{3}$	2	1	3	3 $\frac{2}{3}$
9	6	33	27 $\frac{1}{3}$	2	5	4	4 $\frac{1}{3}$
9	8	34	28 $\frac{1}{6}$	2	7	5	5
10	0	35	29 $\frac{1}{6}$	3	3	6	5 $\frac{5}{6}$
10	2	36	30	3	7	7	6 $\frac{5}{6}$
10	4	37	30 $\frac{5}{6}$	4	0	8	6 $\frac{2}{3}$
10	6	38	31 $\frac{1}{3}$	4	3	9	7 $\frac{1}{2}$
10	8	39	32 $\frac{1}{3}$	4	5	10	8 $\frac{1}{3}$
11	0	40	33 $\frac{1}{3}$	4	8	11	9 $\frac{1}{6}$
11	2	41	34 $\frac{1}{6}$	5	1	12	10
11	4	42	35	5	4	13	10 $\frac{5}{6}$
11	6	43	35 $\frac{5}{6}$	5	8	14	11 $\frac{2}{3}$
11	8	44	36 $\frac{2}{3}$	5	9	15	12 $\frac{1}{2}$
11	9	45	37 $\frac{1}{3}$	6	1	16	13 $\frac{1}{3}$
12	0	46	38 $\frac{1}{3}$	6	3	17	14 $\frac{1}{6}$
12	2	47	39 $\frac{1}{6}$	6	5	18	15
12	4	48	40	6	7	19	15 $\frac{5}{6}$
12	6	49	40 $\frac{5}{6}$	6	9	20	16 $\frac{2}{3}$
12	8	50	41 $\frac{1}{3}$	7	1	21	17 $\frac{1}{2}$
12	9	51	42 $\frac{1}{6}$	7	3	22	18 $\frac{1}{6}$
13	1	52	43 $\frac{1}{3}$	7	5	23	19 $\frac{1}{6}$
13	2	53	44 $\frac{1}{6}$	7	7	24	20
13	4	54	45	7	9	25	20 $\frac{5}{6}$
13	5	55	45 $\frac{5}{6}$	8	0	26	21 $\frac{1}{3}$
13	7	56	46 $\frac{2}{3}$	8	2	27	22 $\frac{1}{2}$
13	9	57	47 $\frac{1}{2}$	8	4	28	23 $\frac{1}{3}$
14	1	58	48 $\frac{1}{3}$	8	6	29	24 $\frac{1}{6}$
14	3	59	49 $\frac{1}{6}$	8	8	30	25
14	4	60	50	9	0	31	25 $\frac{5}{6}$
14	6	61	50 $\frac{5}{6}$	9	1	32	26 $\frac{2}{3}$
14	8	62	51 $\frac{2}{3}$	9	3	33	27 $\frac{1}{2}$
14	9	63	52 $\frac{1}{2}$	9	5	34	28 $\frac{1}{3}$
15	0	64	53 $\frac{1}{3}$	9	7	35	29 $\frac{1}{6}$

Table II—continued.

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in inches.

Cask of 160 Common Gallons = 133 $\frac{1}{3}$ Imperial Gallons—cont.				Cask of 180 Common Gallons = 150 Imperial Gallons—cont.			
Depth of Dryage.		Quantity of Dryage.		Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
9	8	37	30 $\frac{5}{6}$				
10	0	38	31 $\frac{4}{5}$	5	1	13	10 $\frac{5}{6}$
10	2	39	32 $\frac{1}{2}$	5	3	14	11 $\frac{4}{5}$
10	4	40	33 $\frac{1}{3}$	5	6	15	12 $\frac{1}{2}$
10	5	41	34 $\frac{1}{6}$	5	8	16	13 $\frac{1}{3}$
10	7	42	35	6	1	17	14 $\frac{1}{6}$
10	9	43	35 $\frac{5}{6}$	6	3	18	15
11	1	44	36 $\frac{2}{3}$	6	5	19	15 $\frac{5}{6}$
11	2	45	37 $\frac{1}{2}$	6	7	20	16 $\frac{4}{5}$
11	4	46	38 $\frac{1}{3}$	6	9	21	17 $\frac{1}{2}$
11	5	47	39 $\frac{1}{6}$	7	1	22	18 $\frac{1}{3}$
11	7	48	40	7	3	23	19 $\frac{5}{6}$
11	8	49	40 $\frac{5}{6}$	7	4	24	20
12	0	50	41 $\frac{1}{6}$	7	6	25	20 $\frac{5}{6}$
12	1	51	42 $\frac{1}{2}$	7	8	26	21 $\frac{2}{3}$
12	3	52	43 $\frac{1}{3}$	8	0	27	22 $\frac{1}{3}$
12	5	53	44 $\frac{1}{6}$	8	2	28	23 $\frac{1}{3}$
12	6	54	45	8	4	29	24 $\frac{1}{4}$
12	7	55	45 $\frac{5}{6}$	8	5	30	25
12	9	56	46 $\frac{1}{3}$	8	7	31	25 $\frac{5}{6}$
13	1	57	47 $\frac{1}{2}$	8	8	32	26 $\frac{2}{3}$
13	2	58	48 $\frac{1}{3}$	9	1	33	27 $\frac{1}{2}$
13	4	59	49 $\frac{1}{6}$	9	3	34	28 $\frac{1}{3}$
13	5	60	50	9	5	35	29 $\frac{1}{4}$
13	7	61	50 $\frac{5}{6}$	9	7	36	30 $\frac{6}{7}$
13	8	62	51 $\frac{1}{3}$	9	8	37	30 $\frac{5}{6}$
14	0	63	52 $\frac{1}{2}$	10	0	38	31 $\frac{2}{3}$
14	1	64	53 $\frac{1}{3}$	10	1	39	32 $\frac{1}{2}$
14	3	65	54 $\frac{1}{6}$	10	2	40	33 $\frac{1}{3}$
14	4	66	55	10	4	41	34 $\frac{1}{6}$
				10	5	42	35
				10	7	43	35 $\frac{5}{6}$
				10	9	44	36 $\frac{2}{3}$
				11	0	45	37 $\frac{1}{2}$
				11	1	46	38 $\frac{1}{3}$
				11	3	47	39 $\frac{1}{6}$
1	1	1	$\frac{5}{6}$	11	5	48	40
1	6	2	1 $\frac{1}{3}$	11	6	49	40 $\frac{5}{6}$
2	0	3	2 $\frac{1}{2}$	11	8	50	41 $\frac{2}{3}$
2	4	4	3 $\frac{1}{3}$	11	9	51	42 $\frac{1}{2}$
2	7	5	4 $\frac{1}{6}$	12	1	52	43 $\frac{1}{3}$
3	0	6	5	12	3	53	44 $\frac{1}{6}$
3	3	7	5 $\frac{5}{6}$	12	4	54	45
3	6	8	6 $\frac{2}{3}$	12	6	55	45 $\frac{5}{6}$
3	9	9	7 $\frac{1}{2}$	12	8	56	46 $\frac{1}{3}$
4	2	10	8 $\frac{1}{3}$	12	9	57	47 $\frac{1}{2}$
4	5	11	9 $\frac{1}{6}$	13	1	58	48 $\frac{1}{3}$
4	8	12	10	13	3	59	49 $\frac{1}{6}$

Cask of 180 Common Gallons = 150 Imperial Gallons.

Table II—continued.

SHOWING the Dryage or Ullage in Gallons corresponding to a measured Dryage in inches.

Cask of 180 Common Gallons = 150 Imperial Gallons—cont.				Cask of 180 Common Gallons = 150 Imperial Gallons—cont.			
Depth of Dryage.		Quantity of Dryage.		Depth of Dryage.		Quantity of Dryage.	
Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.	Inches.	Tenth parts.	Common Gallons.	Imperial Gallons.
13	4	60	50	15	6	76	63 $\frac{1}{3}$
13	6	61	50 $\frac{5}{6}$	15	8	77	64 $\frac{1}{6}$
13	7	62	51 $\frac{2}{3}$	15	9	78	65
13	8	63	52 $\frac{1}{2}$	16	0	79	65 $\frac{5}{6}$
13	9	64	53 $\frac{1}{3}$	16	1	80	66 $\frac{2}{3}$
14	1	65	54 $\frac{1}{6}$	16	3	81	67 $\frac{1}{3}$
14	2	66	55	16	4	82	68 $\frac{1}{3}$
14	3	67	55 $\frac{5}{6}$	16	6	83	69 $\frac{1}{6}$
14	5	68	56 $\frac{1}{3}$	16	7	84	70
14	6	69	57 $\frac{1}{2}$	16	8	85	70 $\frac{5}{6}$
14	8	70	58 $\frac{1}{3}$	17	0	86	71 $\frac{2}{3}$
14	9	71	59 $\frac{1}{6}$	17	2	87	72 $\frac{1}{3}$
15	0	72	60	17	3	88	73 $\frac{1}{2}$
15	1	73	60 $\frac{5}{6}$	17	4	89	74 $\frac{1}{6}$
15	3	74	61 $\frac{2}{3}$	17	5	90	75
15	4	75	62 $\frac{1}{2}$				

APPENDIX F.

Baggage Declaration Form.

No.

One Anna
Court-Fee Stamp.

Per Steam Ship

from

Number of packages.	Description of goods.	Cost price of goods in sterling.	These columns will be filled in by the Custom-house.					
			Value of goods in India.	Rate of duty.		Amount of duty payable.		
1	2	3	4	5	6			
			£	s.	d.	RS.	A.	P.
	Wearing apparel, &c., for personal use (<i>vide</i> instructions on reverse)...							
	Live birds. Animals...	...	...			
	Books ... ... ...	...	...			
	ARMS AND AMMUNITION —							
	Rifle, double barrel ...	...	...			
	Do. single do. ...	...	...			
	Gun, double, smooth bore ...	...	...			
	Do. single do. ...	...	...			
	Pistols, Revolvers ...	...	...			
	Gunpowder, cartridges, &c.	...	...			
	Swords ...	...	...			
	Other sorts of arms, loading implements, &c.	...	...			
	Air-guns (quackenbush, gem and daisy) not adapted for explosives.							
	Wearing apparel for other parties.							
	Unmade-up materials for dresses.							
	Cabinet-ware. Furniture ...	...	...			
	Chinese, Japanese and Lacquered ware.							
	Clocks, Watches, Time-pieces.							
	Glass, porcelain and crockery ware.							
	Instruments:—Musical, Drawing, Optical, Surgical.							
	Jewellery, including Plate ...	...	...			
	Plated-ware. Cutlery ...	...	...			
	Photographic apparatus ...	...	...			
	Saddlery. Harness ...	...	...			
	Sticks. Canes. Basket-ware.	...	...			
	Tobacco. Cigars ...	...	...			
	Bicycles ...	...	...			
	Toys. Requisites for Games.	...	...			
	Provisions and oilman Stores.	...	...			
	Sewing machines ...	...	...			
	Medicines ...	...	...			
	Cotton piece-goods ...	...	...			

Baggage Declaration Form—continued.

Per Steam Ship

from

—cont.

Number of packages.	Description of goods.	Cost price of goods in sterling.	These columns will be filled in by the Custom-house.		
			Value of goods in India.	Rate of duty.	Amount of duty payable.
1	2	3	4	5	6
	Spirits, perfumed	£ s. d.	RS.	A. P.	RS. A. P.
	Spirits—Other sorts				Rs. 8 per Imp. Gal.
	Champagne and all sparkling wines not containing more than 42 per cent. of proof spirit.				Rs. 6 per proof Imp. Gal. and <i>pro rata</i> above and below proof.
	Champagne and all other sparkling wines containing more than 42 per cent. of proof spirit.				Rs. 2½ per Imp. Gal.
	All other sorts of wines not containing more than 42 per cent. of proof spirit.				Rs. 6 per Imp. Gal.
	All other sorts of wines containing more than 42 per cent. of proof spirit.				Rs. 1 per Imp. Gal.

I do hereby declare that the above is a correct statement of the contents and the value of the above-mentioned packages.

Total Duty RS.

Signature of Passenger

Total Duty Rupees

Annas

Pies

Address of Passenger

Date

Customs-officer.

1. Personal baggage, consisting of wearing apparel, toilet requisites, jewellery, bed, house and table linen in reasonable quantity, and bedding in actual use, will be passed free of duty. On all other articles liable to duty, duty must be paid, though they form part of personal baggage. Dutiable articles brought by passengers for other parties are not included in this exemption from duty, and all such articles are to be specially declared.

2. Duty when charged *ad valorem* is charged on the value of the goods in India including cost of importation and difference of exchange.

3. On payment or duty, a receipt will, if applied for, be granted, provided that in the case of arms, the arms are submitted for examination to allow of particulars as to description of the arms and the name of the maker and numbers on them being ascertained and noted in the receipt.

4. Any article on which duty has previously been paid on its importation into India is exempt, provided that not more than three years have elapsed since it was taken out of India and that it remains the property of the original importer, or of a member of his family. All such articles must be entered in the declaration and the grounds of exemption stated in the last column.

5. Military officers in Military employment are allowed to pass free a sword and either a revolver or a pair of pistols as part of their equipment. Military officers in Civil employment are entitled to exemption from duty only on the sword which forms part of their uniform. A pocket case of surgical instruments included in the personal baggage of any executive officer of the Army Medical Staff and Indian Medical Service in Military employ landing in India, is also exempt from payment of customs duty.

6. A Court-fee stamp of one anna value must be affixed to the declaration by the passenger declaring.

7. Any person making a false declaration or attempting to pass dutiable goods without payment of duty is liable to a fine of Rs. 500 and confiscation of the property.

APPENDIX G.

Shipping Bill to be filed in respect of Government Stores shipped at Madras.

For the month of 190 .

(State whether the goods to be exported are of Indian or Foreign manufacture.)

Ship's name.	Port or place of destination.	Description of goods in the detail of the classified list.	Quantity as required by the classified list.	Declared real value under section 30 of Act VIII of 1878.	Remarks.

declare the value of the goods above described to be

APPENDIX H.

Bill of Entry to be filed in respect of Government Stores landed at Madras.

To

THE COLLECTOR OF GOVERNMENT SEA CUSTOMS.

SIR,

Annexed is a memorandum of goods landed from the Captain under colors and arrived from

Description of goods in the detail of the classified list.	Quantity as required by the classified list.	Declared real value under section 30 of Act VIII of 1878.	Remarks.		
			RS.	A.	P.

do hereby declare that the goods specified above are of the growth produce and manufacture of and are of the value of Rs. as entered above.

APPENDIX I.

Particulars of Arms, &c., which are exempt from duty.

1. Springs used for fire-arms including gas and air guns and rifles.
2. Gunstocks, sights, blocks and rollers.
3. Extractors, nippers, heel plates, pins and all other parts of a fire-arm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same.
4. Machines for making, loading or closing cartridges.
5. Machines for capping cartridges.

1. The articles noted in the margin are free when they appertain to (1) fire-arms other than pistols including gas and air guns and rifles or (2) barrels for the same whether single or double, and are fitted into the same case with such fire-arms.

The following are also free, namely:—

- (a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police, uniform;
- (b) A sword, a revolver, or a pair of pistols, when accompanying an officer of his Majesty's Regular Forces, or a Commissioned Officer of a Volunteer corps, or certified by the Commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the Officer Commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;
- (c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the police force under his charge;
- (d) Swords forming part of the equipment of Native Commissioned Officers of His Majesty's army;
- (e) Swords for presentation as army or Volunteer prizes;
- (f) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;
- (g) Morris' tubes and patent ammunition when imported by Officers commanding British and Native regiments or Volunteer corps, for the instruction of their men.

APPENDIX J.

Rates of wharfage or godown rent prescribed under Section 199.

Description of articles.	Rate.		
	Per month.		
	RS.	A.	P.
Beer, whole pipes, butt or puncheon	0	12	0
Do. half pipe or hogshead	0	6	0
Do. quarter pipe	0	3	0
Large casks containing glass, earthenware	1	0	0
Tierce, casks containing glass, earthenware or provisions. 0	12	0	0
Large crates, 12 dozen bottles	0	6	0
Small crates, 6 or 8 dozens more or less	0	4	0
Wines, butt or pipe	2	0	0
Do. half pipe or hogshead	1	0	0
Do. quarter pipe	0	8	0
Do. chests above 12 dozen size	0	8	0
Do. chests of 12 dozens or above 6 dozens	0	6	0
Do. chests of 6 dozens or above 3 dozens	0	3	0
Do. quarter chest or 3 dozens	0	2	0
Do. all boxes under 3 dozens and above 1 dozen	0	1	0
Do. 1 dozen boxes	0	0	9
Spirits, per pipe	2	0	0
Canvas, per bale	0	3	0
Silk, per bale	0	6	0
Indigo, per chest	0	6	0
Opium	0	6	0
Cotton, hemp, jute and safflower, per bale of 300 lb.	0	4	0
Sugar, rice and seeds, per 100 bazaar maunds	2	8	0
Cutch, per 100 bazaar maunds	2	0	0
Shell lac and lac dye, per chest	0	4	0
Vermillion, per box	0	2	0
Arsenic	0	3	0
Brass leaf, per box	0	2	0
China paper, per case	0	2	0
China cases of Nankin, cassia, camphor, silk, aniseed, &c, per case	0	3	0
Ginger or turmeric, per 100 bazaar maunds	3	0	0
Betel-nut, per bazaar maund	0	0	6
Cloves, per bazaar maund	0	1	0
Coffee, pepper, cardamom, cummin seed, aniseed, in bags or bales, per bazaar maund	0	1	0
Spirits, hogshead	1	0	0
Do. in bottle, case of 1 dozen	0	1	0
Do. above 1 and under 3 dozens	0	1	6
Do. 3 dozens	0	2	0
Do. above 3 and under 6 dozens	0	3	0
Do. 6 dozens	0	4	0
Do. for every dozen in excess of 6 dozens size	0	0	9

Rates of wharfage or godown rent prescribed under section 199—continued.

Description of articles.	Rate.	
	Per month.	RS. A. P.
British piece-goods per case above 12 dozens	0	8 0
Do. do. do. of 12 dozens or above 6 dozens	0	6 0
Do. do. do. of 6 dozens or above 3 dozens	0	3 0
Do. do. do. of 3 dozens or less	0	2 0
Do. do. per bale of size of bale of twist of 400 to 500 lb.	0	6 0
Do. do. per bale of smaller size	0	4 0
Twist of all sorts per bale of 400 or 500 lb.	0	6 0
Do. do. per bale of smaller size	0	4 0
Metals, per bazaar maund	0	0 6
Sugar, spices or any other similar articles, per hogshead. ..	0	8 0
Do. spices or any other similar articles, per tierce ..	0	4 0
Sugar-candy, per tub	0	0 6
Tea, per whole chest	0	2 0
Do. smaller box	0	1 0
Paint, per bag of 56 lb.	0	0 6
Salmon, herrings or other fish, per keg	0	0 6
Turpentine, linseed or other vegetable oil, per jar ..	0	2 0
All cordage, per cwt.	0	1 0
Rosin or dammar, per bazaar maund	0	1 0
Tobacco, unmanufactured, per 1 maund bale	0	2 0
Gunnies, per large bale	0	8 0
Do. per smaller bale	0	6 0
Cow hides, per large bale	0	12 0
Do. per small bale	0	8 0
Goat skins, per bale	0	8 0
Quicksilver, per bazaar maund	0	2 0
Tin plates, per box	0	0 6
Bricks, per 1,000	1	0 0
Valuables, such as specie, jewellery, corals, gold thread, silver plate, &c., per case	2	0 0

APPENDIX K.

List of Foreign Ports referred to in S.O.No. 37.

In Cutch.

Jakhawa.	Lakahpat.	Mundra.	Tuna.
Koteshur.	Mandai.	Rahor.	

In Kattiwar.

Beri.	Madhonapur.	Nawabunder (under Nawana- gur).	Sundrai.
Bherai.	Mahuwa.	Nawibander.	Sutraparu.
Chorwad.	Mangrol.		Talaja.
Jafarabad	Miani.	Nawibandar.	Verawal.
Jinjura.	Nawabandar (under Juna- ghur).	Pimpawao.	Wawanya.
Joria.		Porbandar.	
Kathiwadar.		Satya.	

Foreign European Ports.

Diu.

APPENDIX L.

Form for General Pass.

This General Pass is granted to the S.S. Register
 No. of Tons under the, belonging to provisions of section 164 of the Sea Customs Act, VIII of 1878.

This Pass shall be in force until the 31st day of July 190 , inclusive, subject
 to the power of revocation vested in the Chief Customs-authority of this Presidency
 by clause 3 of the said section, and to the due observance by the master, owners
 or agents, of all obligations and conditions imposed upon vessels sailing under a
 General Pass for the time being in force, and shall, so long as it is current,
 entitle the said S.S. to the benefit of all facilities provided by
 such rules for entry and lading, discharge and clearance at all ports for which
 it is valid, as specified below.

Provided that this Pass shall not be valid for any voyage or voyages which
 the said S.S. may make otherwise
 than as a regular coasting vessel during the period of its currency.

Dated 190 }

Collector of Customs.

Extended to the 31st July 190

Collector of Customs.

Ports for which this Pass is valid.

All customs-ports throughout British India,

or

All customs-ports throughout
 the Presidencies of and
}

or

Bombay,
 Kárwár,
 Tellicherry, &c. (*specifying them by name*).

Collector of Customs.

APPENDIX M.

Form of Cargo Book prescribed by Rule 4 of the General Pass Rules.

S.S. , Tons Register No. Master
 , under colours, Voyage No. , sailed from
 on the 190 , for

1	2	3	4	5	6	7	8	9	Date of	
									Shipper.	Delivery.	Remarks.

EXPLANATIONS—

The name of each port at which cargo is shipped to be written across the form.

Column 9 to be filled in when cargo is discharged.

Export General Manifest to be in the same form as the entries under each port of shipment, with the addition of such columns as may be prescribed for registration purposes by local authorities.

Import General Manifest or extract required under rule 14 for each port to be in the form of a collection of entries of cargo shipped for that port under the various ports of shipment headings, with the addition of such columns as the local authorities of each Presidency may prescribe for clearance or registration purposes.

Transhipment goods to be indicated by a note in the column of remarks.

APPENDIX N.

Form of Shipping Bill prescribed by Rule 7 of the General Pass Rules.

Entry of goods exported by _____ from _____ per _____ under
colours to _____

1 Marks.	2 Number and kind of packages.	3 Description of goods.	4 Weight or quan- tity.	5 Market rates for value.	6 Market or real value under sec- tion 29 of Act VII of 1878.	Duty recovered, if any.		8 Remarks for the guidance of cus- toms officer at the port of dis- charge.
						Rate.	Amount.	
7	8							
						RS.	A. P.	RS. A. P.

EXPLANATIONS—

Any additional columns or endorsement forms required for purposes of registration, check, transfer, &c., by local usage may be added under the orders of local authorities.

In shipments of free goods, columns 7 and 8 may be left blank.

An additional column may be opened for specifying the class of goods to be shipped, namely, warehouse or drawback goods, goods exported under special rule of restriction, country goods subject to duty, and country goods free of duty.

APPENDIX O.

Statement showing the rate of port dues to be levied on vessels entering the ports in the Madras Presidency.

Name of port.	Vessels chargeable (sea-going vessels of 15 tons and upwards).	Rates of port due per ton.		Due how often chargeable in respect of the same vessel.
	1	2	3	
	FOREIGN VESSELS.			
	(a) Vessels engaged in trade with the Straits Set- tlements or Ceylon— i. Ships ... ii. Steamers ...	2 annas ... 3 annas ...		
Madras ...	(b) Other vessels— i. Ships ... ii. Steamers ...	2 annas ... 2½ annas ...		The payment of the due at the port will exempt the ship or steamer for a period of 60 days from liability to pay the due again.
	COASTING VESSELS.			The due is payable on each entry into the port.
	(c) Ships ...	1½ annas ...		
	(d) Steamers ...	1¾ annas ...		The payment of the due at the port will exempt the ship for a period of 60 days from liability to pay the due again.
EAST COAST PORTS.	FOREIGN VESSELS, WHETHER SHIPS OR STEAMERS.			The due is payable once in 30 days.
Ganjám.				
1. Gopálpur.				
2. Senaparām				
3. Baruva				
4. Calingāpatam.				
Vizagāpatam.	(i) Vessels calling at only one port on the East Coast.			
5. Kōnāda.				
6. Bimlipatam.				
7. Vizagāpatam.				
8. Pudimātaka.				
9. Pentakota.				
	(a) Vessels trading with the Straits Settlements.	3 annas ...		The payment of the due at the port will exempt the ship or steamer for a period of 60 days from lia- bility to pay the due again at that port.

Name of port.	Vessels chargeable (sea-going vessels of 15 tons and upwards).	Rates of port due per ton.	Due how often chargeable in respect of the same vessel.
1	2	3	4
EAST COAST PORTS—cont.			
<i>Gódávari.</i>	FOREIGN VESSELS, WHETHER SHIPS OR STEAMERS—cont.		
10. Uppada. 11. Cocanada. 12. Coringa. 13. Bendamurulanka. 14. Narsapur. 15. Perupalem.	(b) Other vessels ...	3 annas	The due is payable on each entry into the port.
<i>Kistna.</i>			
16. Masulipatam. 17. Penumudi.	(ii) <i>Vessels calling at more than one port on the East Coast.</i>		
18. Morutota. 19. Nagayalanka. 20. Kottapalem. 21. Gangadipalem. 22. Nizampatnam. 23. Ipurupalem. 24. Bodduvanipalem. 25. Mottupalle.	(c) Vessels trading with the Straits Settlements.	1½ annas in addi- tion to the due chargeable under (i) (a) at the first port called at.	The payment of the due at the first port called at on the East Coast will exempt the ship or steamer for a period of 60 days from liability to pay the due again at that or any other port on the East Coast.
<i>Nellore.</i>			
26. Kanuparti. 27. Kottapatnam. 28. Itamukkala ... 29. Pakala. 30. Karedu. 31. Ramayapatnam.	(d) Other vessels ...	1½ annas in addi- tion to the due chargeable under (i) (b) at the first port called at.	The due is payable once for the voyage.
<i>COASTING VESSELS.</i>			
32. Chennayyapalem. 33. Tummadapenta. 34. Juvaladinne. 35. Iskapalle. 36. Ponnapudi. 37. Maipadu. 38. Kistnapatam. 39. Pamanji. 40. Tupili. 41. Dugarazapatnam 40. Pudi.	(e) Ships calling at any port. (f) Steamers calling at one or more ports on the East Coast.	1½ annas 3 annas	The payment of the due at the port will exempt the ship for a period of 60 days from liability to pay the due again at that port. The payment of the due at the first port called at on the East Coast will ex- empt the steamer for a period of 30 days from liability to pay the due again at that or any other port on the East Coast.

Name of port.	Vessels chargeable (sea-going vessels of 15 tons and upwards).	Rates of port due per ton.	Due how often chargeable in respect of the same vessel.
1	2	3	4
WEST COAST PORTS—cont.	COASTING VESSELS— cont.		
<i>South Arcot.</i>			
43. Cuddalore.			
44. Porto Novo.			
<i>Tanjore.</i>			
45. { Tirumalavasal.			
46. { Kodiyampalaiyam.			
47. Tranquebar.			
48. { Nagore.			
49. { Negapatam.			
50. Velangani.			
51. { Toputurai.			
52. { Point Calimere.			
53. Mutupet.			
54. Adirampatnam.			
55. { Gopalapatnam.			
56. { Kattumavadi.			
57. { Krishnajipatnam.			
58. { Ammapatnam.			
59. { Kottaipatnam.			
60. { Sundarapandiya- patnam.			
<i>Madura.</i>			
61. { Pasipatnam.			
62. { Damodarapatnam.			
63. Tondi.			
64. Nambitalai.			
65. Pudupatnam.			
66. Karangadu.			
67. Tirupalankudi.			
68. Devipatnam.			
69. Mudiyanpatnam.			
70. Attankarai.			
71. Emanangundu.			
72. Pillaimadum.			
73. Pámban.			
74. Ramesvaram.			
75. { Mandapam.			
76. { Vedalai.			
77. { Marakkayápatnam.			
78. { Mutnpettai.			
79. Kilakarai.			
80. { Ervadi.			
81. Valinokkam.			

Name of port.	Vessels chargeable (sea-going vessels of 15 tons and upwards).	Rates of port due per ton.	Dues how often chargeable in respect of the same vessel.
1	2	3	4
EAST COAST PORTS—cont.			
<i>Tinnevelly.</i>			
82. { Vembar. 83. { Vaippar. 84. { Pattanamaradur. 85. Tuticorin. 86. Kayalpatnam. 87. Kulasekharapatnam.	COSTING VESSELS —cont.		
WEST COAST PORTS.			
<i>Malabar.</i>			
88. Cochin. 89. { Attupuram. 90. { Kukkuyi. 91. { Madayi. 92. { Attakuri. 93. { Chavakad.			
FOREIGN VESSELS, WHETHER SHIPS OR STEAMERS.			
94. { Veliyangod. 95. { Ponnani. 96. { Kattayi. 97. { Parapanna. 98. { Tanur. 99. { Parpanangadi. 100. { Kadavundi.	(i) <i>Vessels calling at only one port on the West Coast.</i> (a) <i>Vessels trading with the Straits Settlements.</i>	3 annas ...	... The payment of the due at the port will exempt the ship or steamer for a period of 60 days from liability to pay the due again at that port.
101. { Ferok. 102. { Beypore. 103. { Molakkadavu. 104. { Calicut. 105. { Pudianjadj. 106. { Elaturu. 107. { Kappatta. 108. { Quilandi. 109. { Kollam. 110. { Kadulura. 111. { Trikodi. 112. { Kottakkal. 113. { Badagara. 114. { Muttankal. 115. { Chonpaya.	(b) <i>Other vessels</i> ...	3 annas ...	... The due is payable on each entry into the port.
116. { Kallayi. 117. { Talayi.	(ii) <i>Vessels calling at more than one port on the West Coast.</i>		
118. Tellicherry. 119. Dharmapatnam. 120. Ezhara.	(c) <i>Vessels trading with the Straits Settlements.</i>	1½ annas in addi- tion to the due chargeable under (i)(a) at the first port called at.	The payment of the due of the first port called at on the West Coast will exempt the ship or steamer for a period of 60 days from liability to pay the due again at that or any other port on the West Coast.

Name of port.	Vessels chargeable (sea-going vessels of 15 tons and upwards).	Rates of port due per ton.	Due how often chargeable in respect of the same vessel.
1	2	3	4
WEST COAST PORTS—cont.			
Malabar—cont.			
121. Cannanore.	(d) Other vessels ...	1½ annas in addition to the due chargeable under (i) (b) at the first port called at.	The due is payable once for the voyage.
122. Pudiyangadi.			
123. { Palapatnam (Baliapatnam).			
124. { Ettikulam.			
125. { Kavvayi.			
126. { Hosdrug.			
127. { Baikal.			
128. { Kasaragod.			
129. Kumbale.			
130. Manjesvara.			
131. Mangalore.			
South Canara.			
132. { Mulki.			
133. { Padubidri.			
134. { Ermala.			
135. { Uchhila.			
136. { Kaph.			
137. { Udiyavara.			
138. { Malpe.			
139. { *Hangarakatta.			
140. { Coondapoor.			
141. { Nyakinakatte. (Nayakankottai)			
142. { Bairdar.			
143. { Siruru.			

* G.O., No. 1005, Marine, 2nd December 1898.

Explanation.—In this part of the schedule—

(a) "Ship" means a sailing vessel, and "steamer" a steam vessel.

(b) "Coasting ship" or "coasting steamer" means, respectively, a ship or, steamer which at any port discharges cargo exclusively from, or takes in cargo exclusively for, any port in the Island of Ceylon or in any part of India between the westernmost part of Sind and the south-easternmost part of Burma; and "coasting steamer" includes a coasting steam vessel having a general pass under section 164 of the Sea Customs Act, 1878.

(c) "Foreign ship" or "foreign steamer" means, respectively, ship or steamer not being a coasting ship or coasting steamer.

APPENDIX P.

FORM I.

License to Import or Transport, or Possess Cannon, Articles designed for Torpedo Service, War-rockets for Machinery for the manufacture of Arms or Ammunition.

Name, etc., of license-holder and agent, if any, with residence, etc.	Number of packages.	Specification of calibre, etc., of cannon or other articles.	Number of articles.	Place of despatch and route.	Destination.	Name and residence of consignee.	Time for which pass is valid.	Use to which articles are to be put, and specification whether the license covers importation or transport or possession.
								From the _____ to the _____ 19 _____

{ Date on which copy is sent to the District Magistrate of the district or to the Political Officers of the State to which the articles are consigned.

19

19

*Secty. to the Govt. of India
Home Dept.*

This license is subject to all the provisions of "The Indian Arms Act, 1878," and of the rules framed thereunder.

This license will be void after the expiration of the period named, or if bulk is broken before reaching the place of destination.

The article covered by this license will be delivered only to persons lawfully entitled to possess them.

This license must be delivered to the Magistrate of the district to which the articles are consigned, or to the Magistrate of the district where the external frontier of India is to be crossed, and the article must be available for exhibition to such Magistrate within six days of the consignment reaching his district.

FORM II.

Fee Ten Rupees in Stamps.

License to Transport Arms, Ammunition or Military Stores in British India.

Date on which consent was given by the

_____ of the

of the

_____ where

— or

is the place of consignment.

place of despatch.

The _____ 19

The _____ 19

Seal-



This license is subject to all the provisions of "The Indian Arms Act, 1878," and of the rules framed thereunder.

This license is void after the expiration of the period named, or if bulk is broken before reaching the place of destination, or if the articles are taken by any route other than is specified on the license.

The contents of each package covered by this license must be described in legible letters on the outside of such package.

The articles covered by this license will be delivered only to persons lawfully entitled to possess the same.

This license must be delivered to the Magistrate of the district to which the articles are consigned, and the articles must be available for exhibition to such Magistrate within six days of the consignment reaching his district.

The officer granting this license must send a copy thereof on the day of issue to the Magistrate of the district as above described.

When the license is granted for transport within the limits of the same district, the license must be given up to the local Magistrate (if any) having jurisdiction in the place to which the articles are consigned, who will satisfy himself that the conditions have been complied with, and return the license to the District Magistrate. The District Magistrate will send copies of any license granted by him for transport within the district to the local Magistrate having jurisdiction. Where there is no local Magistrate, the license must be returned to the Magistrate of the district.

Home Department Notification No. 1527, dated the 16th September 1884.

FORM III.

FEE TEN RUPEES IN STAMPS.

*License to Import Arms, Ammunition or Military Stores into the
Port of* _____

(Signature.)

The _____ of _____ { Seal } _____ of _____

Seal

This license is given subject to the provisions of "The Indian Arms Act, 1878," and the rules framed thereunder.

This license becomes void after expiry of the period named thereon.

This license is valid for importation only; if the articles named herein are to be transported to any place outside the presidency-town, they must be protected by another pass for transport or export by land.

The contents of each package covered by this license shall be described in legible letters on the outside of such package.

The arms, ammunition, or military stores covered by this license shall either

be deposited in a warehouse appointed under section 15 of the Sea Customs Act, 1878, or in a warehouse licensed under section 16 of the same Act, and sanctioned in this regard under section 7 of the Indian

Arms Act, 1878, or shall be at once despatched to their destination under a separate license to transport.

Home Department Notification No. 1427, dated the 28th August 1894.

FORM IIIA.

FEE FIVE RUPEES IN STAMPS.

License to Import Arms, Ammunition or Military Stores by River or Land.

Name and residence of license-holder and agent, if any.	Number of packages.	ARMS.	AMMUNITION OR MILITARY STORES.	Place of despatch and route.	Purpose for which consignment is required.	Destination.	Name and residence of consignee.	Period for which the license is valid.
								of
								19
								to the _____ of
								19

(Signature.)

Magistrate of _____ District.

The _____ 19

Seal.

Commissioner of Police, _____

(Home Department Notification No. 865, dated the 8th June 1882.)

This license is valid only for the period and the route named herein.

It becomes invalid if bulk is broken, or the consignment is stopped at any place on the journey.

It is given subject to the provisions of "The Indian Arms Act, 1878," and of the rules framed thereunder.

The contents of each package covered by this license shall be described in legible characters on the outside of such package.

This license must be delivered to the District Magistrate or the Commissioner of Police when the articles covered by it reach their destination. In the case of consignments crossing the frontier by road or river, the articles must, within six days of their reaching British territory, be available for exhibition to the frontier Magistrate, or other officer whom he may empower in this behalf. In case of consignments crossing the frontier by rail this license must be shown to the Railway authorities of the station of delivery.

FORM IV.

FEE TEN RUPEES IN STAMPS.

*License to Export Arms Ammunition or Military Stores by Sea from the
Port of _____.*

Name, etc., and address of license-holder.	Number of packages.	ARMS.		AMMUNITION AND SULPHUR.		Port to which consignment is to be despatched.	Period for which license is valid.
		Description.	Number.	Description.	Weight in seers.		
							From the _____ th to the _____ th of _____ 19_____

Date on which copy of the license was despatched by the licensing officer to the Indian Port (if any) to which the consignment is to be despatched.

(Signature.)

of _____

The _____ th of _____ 19_____

Seal.

This license is not valid for export to any Indian port other than that named on the license.

FORM V.

Fee Five Rupees in Stamps.

*License to Export Arms, Ammunition or Military Stores under Rule 7 of the Rules
made under Section 17 of the Indian Arms Act, 1878.*

Name, etc., of licensee, holder and agent, if any.	Number of packages.	ARMS.	AMMUNITION OR MILITARY STORES.	Place of despatch and route.	Purpose for which con- signment is required.	Destination.	Name and residence of consignee.	Period for which license is valid.
Description.	Number.	Description.	Weight or number.					
								From the _____ of 19_____ to the _____ of 19_____

Secy. to the Govt. of India,
Foreign Dept.

Th^o 19

(Foreign Department Notification No. 182-I.J., dated the 25th June 1879.)

Home Department
Notification No. 1893, The license is valid only for the period and the route
dated the 25th named therein.
November 1881.

It becomes invalid if bulk is broken, or the consignment stopped at any place
on the journey.

It is given subject to the provisions of "The Indian Arms Act, 1878," and of
the rules framed thereunder.

The contents of each package covered by this license shall be described in
legible characters on the outside of such package.

The license must be delivered to the Railway authorities or to the frontier
District Magistrate, or other officer empowered by him to receive export licenses
on his behalf, as provided in Rules 7 and 10. In the case of consignments
crossing the frontier by road or river, the articles must be made available for
exhibition to the frontier Magistrate or other principal officer within six days of
their reaching the frontier district, and before they leave British territory.

FORM VA.

FREE OF ALL FEE.

License to Import and Export without transhipment Arms, Ammunition or Military Stores in the Port of

Name of master of vessel or agent in whose favour license is granted.	Name of vessel.	Number of packages.	ARMS.		AMMUNITION.		Name and residence of consignee.	REMARKS.
			Description.	Number.	Description.	Number or weight.		

(Signature.)

Magistrate of the _____ District.

Seal.

or

The _____ 19

Commissioner of Police, _____.

(Home Department Notification No. 574, dated the 4th April 1884.)

This license is given subject to the provisions of "The Indian Arms Act, 1878," and the rules framed thereunder.

The contents of each package covered by this license must be described in legible letters on the outside of such package.

FORM VB.

FREE OF ALL FEE.

License to Tranship (with permission to land in bond) Arms, Ammunition or Military Stores in the Port of

Name of master of vessel or agent in whose favour license is granted.	Name of vessel (1) from which and (2) to which transhipped.	Number of packages.		ARMS.		AMMUNITION.		Whether to be landed in bond or not.	Destination.	Name and residence of consignee.	REMARKS.
		Description	Number.	Description	Number or weight.						

(Signature.)

Magistrate of the _____ District.

Seal.

or

This license is given subject to the provisions of "The Indian Arms Act, 1878," and the rules framed thereunder.

The contents of each package covered by this license must be described in legible letters on the outside of such package.

The license will be void if, on being landed, the articles covered by it are not placed in bond.